



Trustees' Financial Summary

FY2013-14

Submit ID: 0350-12625357

16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

Due Dates:

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*

Certification

Business Manager/Clerk: Mike Waterman

Phone #: (406) 522-6042

(Signature)

(Date)

Chair, Board of Trustees: Wendy Tage

(Signature)

(Date)

County Superintendent: Mary Ellen Fitzgerald

(Signature)

(Date)

Software

Accounting Package: TSC

For FY14 did the district employ a certified special education director? Yes

As reported through TEAMS - Terms of Employment, the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
115	Medicaid	STATE	None	State
116	Safe Routes to School - Infrastructure	FEDERAL	Unknown	20.205
117	Irving Technology Grant	LOCAL	NONE	NONE
119	State OTO Indian Education for All	STATE	NONE	state
122	Whittier After School Program	LOCAL	NONE	NONE
124	Hyalite After School Program	LOCAL	None	None
125	FEDERAL INDIRECT COST	LOCAL	NONE	NONE
127	Emily Dickinson After School Program	LOCAL	None	None
130	Whole Kids School Garden	LOCAL	NONE	NONE
131	Morning Star After School Program	LOCAL	None	None
132	IDEA Part B	FEDERAL	16-0350-77-14	84.027
133	Indian Ed for All - MT Pro Development	STATE	16-0350-46-14-IMP	NONE
134	IDEA Preschool	FEDERAL	16-0350-79-14	84.173A
135	Title II Part A - State Levels	FEDERAL	16-0350-14-14-SLA	84.367A
136	Hawthorne Kids After School Program	LOCAL	NONE	NONE
137	OCHE MSU/HYALITE PROJECT	LOCAL	NONE	NONE
138	Title VII, Indian Education	FEDERAL	S060A130430	84.060
139	Morning Star Arts & Music	LOCAL	NONE	NONE
140	Longfellow After School Program	LOCAL		
141	Irving After School Program	LOCAL	None	None
143	Meadowlark After School Program	LOCAL	NONE	NONE
144	Prevention Incentive Funds	STATE	None	None
145	Trout Unlimited	LOCAL	None	None
146	Meadowlark Garden Grant	LOCAL	NONE	NONE
147	Title II, Part B Math & Science Partnerships	FEDERAL	16-0350-15-13-MSP	84.366B
149	Gifted and Talented	STATE	16-0350-13-14	State
151	Exxon Mobil - Elementary Schools	LOCAL		
152	Bozeman Friends of Music	LOCAL	NONE	NONE
153	Title II Part A	FEDERAL	16-0350-14-14	84.367
154	Sourdough Lions - Whittier Partnership	LOCAL	NONE	NONE
155	Title I Improving Basic Programs	FEDERAL	16-0350-31-14	84.010A
156	Whittier Legacy Program	LOCAL	None	None
157	Community Food Co-op 4% Grant	LOCAL	NONE	NONE
158	Hyalite Gardens Grant	LOCAL	None	None
165	Longfellow PAC	LOCAL	NONE	NONE
166	Irving PAC	LOCAL	NONE	NONE
167	Whittier PAC	LOCAL	NONE	NONE



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
168	Hawthorne PAC	LOCAL	NONE	NONE
169	Morning Star PAC	LOCAL	NONE	NONE
170	Emily Dickinson PAC	LOCAL	NONE	NONE
172	Sacajawea PAC	LOCAL	NONE	NONE
175	Safe Routes to School - Noninfrastructure	FEDERAL	107086	20.205
176	Big Sky State Games Grant	LOCAL	NONE	NONE
190	Target Field Trip Grant	LOCAL	NONE	NONE
193	Title II, Part B Math & Science Partnerships	FEDERAL	16-0350-15-14-MSP	84.366B
195	Title X, Part C, Ed of Homeless Children	FEDERAL	16-0350-57-14	84.196
196	SMS Library and Special Projects	LOCAL	NONE	NONE
197	Title I - Schoolwide	FEDERAL	16-0350-32-14	Federal
910	Budget Amendment			



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,849,762.04	518,530.82	212,654.24	
02	Taxes Receivable - Real and Personal (120-149)	370,070.70	38,532.44	1,227.91	
03	Taxes Receivable - Protested (150-159)	440,540.46	44,606.27	1,656.29	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	3,277.24			
06	Other Current Assets (190-210)	1,341.24			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)	19,293.67			
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,684,285.35	601,669.53	215,538.44	
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)	63,455.07			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	63,455.07			
DEFERRED INFLOWS					
36	Deferred Inflows (680)	810,611.16	83,138.71	2,884.20	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	1,810,219.12	518,530.82	212,654.24	
52	TOTAL FUND BALANCE/EQUITY	1,810,219.12	518,530.82	212,654.24	
53	TOTAL LIABILITIES AND FUND BALANCE	2,684,285.35	601,669.53	215,538.44	



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	-3,131.24	839,512.64	477,832.54	
02	Taxes Receivable - Real and Personal (120-149)	178.07			
03	Taxes Receivable - Protested (150-159)	79.31			
04	Receivables from Other Funds (160-179)			37,800.00	
05	Due From Other Governments (180)		124,622.72	326,128.51	
06	Other Current Assets (190-210)		5,276.01	44,858.12	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			167,977.01	
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	-2,873.86	969,411.37	1,054,596.18	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)		37,800.00		
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			23,993.16	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		37,800.00	23,993.16	
DEFERRED INFLOWS					
36	Deferred Inflows (680)	257.38			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	-3,131.24	931,611.37	1,030,603.02	
52	TOTAL FUND BALANCE/EQUITY	-3,131.24	931,611.37	1,030,603.02	
53	TOTAL LIABILITIES AND FUND BALANCE	-2,873.86	969,411.37	1,054,596.18	



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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)				209,817.96
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				209,817.96
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				209,817.96
52	TOTAL FUND BALANCE/EQUITY				209,817.96
53	TOTAL LIABILITIES AND FUND BALANCE				209,817.96



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
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

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	210,996.99			15,898.99
02	Taxes Receivable - Real and Personal (120-149)	11,355.34			154,352.46
03	Taxes Receivable - Protested (150-159)	10,701.10			156,112.62
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)	78,472.94			
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	311,526.37			326,364.07
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)	92,716.07			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	92,716.07			
DEFERRED INFLOWS					
36	Deferred Inflows (680)	22,056.44			310,465.08
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
48	Fund Balance for Budget	196,753.86			15,898.99
52	TOTAL FUND BALANCE/EQUITY	196,753.86			15,898.99
53	TOTAL LIABILITIES AND FUND BALANCE	311,526.37			326,364.07



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,495,529.76	2,227,804.79		
02	Taxes Receivable - Real and Personal (120-149)		58,145.52		
03	Taxes Receivable - Protested (150-159)		62,113.37		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	546,191.69			
06	Other Current Assets (190-210)	362,682.63			
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	5,404,404.08	2,348,063.68		
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)	148,224.31	29,458.82		
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES	148,224.31	29,458.82		
DEFERRED INFLOWS					
36	Deferred Inflows (680)		120,258.89		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	5,256,179.77	2,198,345.97		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	5,256,179.77	2,198,345.97		



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53	TOTAL LIABILITIES AND FUND BALANCE	5,404,404.08	2,348,063.68	
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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			141,842.87	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			197.64	
07	Inventories (220 & 230)			1,328.85	
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)			197,554.51	
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS			340,923.87	
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)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)			340,923.87	
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			340,923.87	
53	TOTAL LIABILITIES AND FUND BALANCE			340,923.87	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			2,896,280.34	
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)			21,430.00	
09	Deposits (250)			36,056.40	
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			2,953,766.74	
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)			575,028.60	
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES			575,028.60	
DEFERRED INFLOWS					
36	Deferred Inflows (680)			915,989.01	
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			1,462,749.13	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			1,462,749.13	
53	TOTAL LIABILITIES AND FUND BALANCE			2,953,766.74	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			204,739.72	8,594.18
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			5,438.40	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			210,178.12	8,594.18
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			210,178.12	8,594.18
52	TOTAL FUND BALANCE/EQUITY			210,178.12	8,594.18
53	TOTAL LIABILITIES AND FUND BALANCE			210,178.12	8,594.18



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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)	995,557.71	963,328.07		
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	995,557.71	963,328.07		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	995,557.71	963,328.07		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	995,557.71	963,328.07		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	995,557.71	963,328.07		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (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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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (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:

PRC Revenue	2013 Value	2014 Value
1110 District Tax Levy	9,955,474.19	10,533,052.00
1190 Penalties and Interest on Taxes	34,671.55	23,097.59
1310 Individual Tuition	13,884.75	18,270.89
1510 Interest Earnings	21,695.44	26,264.22
1900 Other Revenue from Local Sources	437.71	2,769.09
3110 Direct State Aid	9,524,070.13	10,333,455.92
3111 Quality Educator	874,103.49	893,964.71
3112 At Risk Student	70,367.96	66,949.58
3113 Indian Education For All	83,415.60	87,638.40
3114 American Indian Achievement Gap	26,200.00	28,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	1,203,226.18	1,342,215.32
3116 Data For Achievement	0.00	42,960.00
3117 State Tuition for State Placement	3,826.39	3,923.07
3120 State Guaranteed Tax Base Aid	1,831,852.86	2,118,774.33
3444 State School Block Grant	1,079,628.00	1,079,628.00
3446 SB372 Block Grant Reimbursement	65,833.56	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	24,788,687.81	26,600,963.12

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	11,962,131.36	12,881,129.85
2XX Personal Services - Employee Benefits	1,566,863.96	1,658,514.96
3XX Purchased Professional and Technical Services	189,271.18	208,472.72
4XX Purchased Property Services	11,879.25	2,510.25
5XX Other Purchased Services	160,232.05	143,773.36
6XX Supplies and Materials	384,042.77	371,744.08
8XX Other Expenditures	1,001.94	2,444.65
21XX Support Services - Students		
1XX Personal Services - Salaries	562,284.46	668,387.31
2XX Personal Services - Employee Benefits	86,982.35	103,948.39
3XX Purchased Professional and Technical Services	17,853.99	52,935.61
5XX Other Purchased Services	4,808.76	8,004.59
6XX Supplies and Materials	8,751.65	6,398.05
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	158,942.94	172,874.72
2XX Personal Services - Employee Benefits	11,343.59	19,546.04
3XX Purchased Professional and Technical Services	0.00	1,594.39
4XX Purchased Property Services	0.00	100.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC	Program	Function	Object	2013 Value	2014 Value
	1XX Regular Education Programs - Elementary/Secondary				
	221X Improvement of Instruction Services				
			5XX Other Purchased Services	13,665.27	12,486.08
			6XX Supplies and Materials	15,868.42	17,415.64
			810 Dues and Fees	743.29	0.00
			8XX Other Expenditures	0.00	1,097.10
	222X Educational Media Services				
			1XX Personal Services - Salaries	620,183.24	687,089.87
			2XX Personal Services - Employee Benefits	117,290.31	119,340.84
			3XX Purchased Professional and Technical Services	8,634.69	9,424.01
			4XX Purchased Property Services	608.75	403.44
			5XX Other Purchased Services	2,656.81	2,905.45
			6XX Supplies and Materials	59,432.41	70,043.99
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	359,788.47	351,404.83
			2XX Personal Services - Employee Benefits	13,189.03	12,735.67
			3XX Purchased Professional and Technical Services	46,589.20	50,182.80
			4XX Purchased Property Services	47.99	57.50
			5XX Other Purchased Services	78,416.64	81,933.39
			6XX Supplies and Materials	12,262.65	16,029.95
			8XX Other Expenditures	12,758.23	19,216.02
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	1,682,965.02	1,773,815.05
			2XX Personal Services - Employee Benefits	98,869.17	118,785.48
			3XX Purchased Professional and Technical Services	1,181.27	6,883.27
			4XX Purchased Property Services	382.48	1,223.40
			5XX Other Purchased Services	37,372.90	40,294.93
			6XX Supplies and Materials	23,836.65	30,830.32
			8XX Other Expenditures	7,651.79	6,055.44
	25XX Support Services - Business				
			1XX Personal Services - Salaries	284,580.59	309,984.50
			2XX Personal Services - Employee Benefits	20,420.21	31,185.25
			3XX Purchased Professional and Technical Services	56,693.53	30,094.26
			4XX Purchased Property Services	218.90	0.00
			5XX Other Purchased Services	2,847.13	5,717.43
			6XX Supplies and Materials	4,444.85	7,014.15
			8XX Other Expenditures	230.00	470.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	899,318.34	992,463.92
			2XX Personal Services - Employee Benefits	172,245.36	193,768.14
			3XX Purchased Professional and Technical Services	13,740.60	18,419.39
			4XX Purchased Property Services	661,357.98	729,136.98
			5XX Other Purchased Services	118,906.97	156,001.65
			6XX Supplies and Materials	73,799.46	119,236.01
			8XX Other Expenditures	713.98	518.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC	Program	Function	Object	2013 Value	2014 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
			5XX Other Purchased Services	154.50	0.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	1,702,712.08	1,693,475.36
			2XX Personal Services - Employee Benefits	342,865.54	328,468.54
			5XX Other Purchased Services	2,329.44	2,774.34
			6XX Supplies and Materials	4,037.98	2,028.51
			7XX Property and Equipment Acquisition	0.00	12,245.50
	21XX Support Services - Students				
			1XX Personal Services - Salaries	908,107.54	949,130.65
			2XX Personal Services - Employee Benefits	97,163.42	101,860.84
			5XX Other Purchased Services	1,248.90	1,336.52
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	93,237.19	97,819.16
			2XX Personal Services - Employee Benefits	2,896.98	1,381.08
			5XX Other Purchased Services	0.00	91.60
	316 Data For Achievement				
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	0.00	22,654.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	0.00	4,290.00
			3XX Purchased Professional and Technical Services	0.00	16,016.00
	360 State Gifted & Talented Reimbursement				
	1XXX Instruction				
			1XX Personal Services - Salaries	73,539.68	68,135.00
			2XX Personal Services - Employee Benefits	7,656.82	7,889.44
			3XX Purchased Professional and Technical Services	0.00	778.45
			5XX Other Purchased Services	8,139.53	4,449.27
			6XX Supplies and Materials	5,295.94	4,916.77
			8XX Other Expenditures	240.00	371.24
	365 Indian Education for All - OTO & Ongoing				
	222X Educational Media Services				
			1XX Personal Services - Salaries	83,415.60	87,638.40
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			1XX Personal Services - Salaries	177,612.58	193,036.05
			2XX Personal Services - Employee Benefits	23,230.26	24,772.88
			4XX Purchased Property Services	0.00	39.00
			5XX Other Purchased Services	276.72	193.43
			6XX Supplies and Materials	11,692.12	12,245.71



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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC	Program	Function	Object	2013 Value	2014 Value
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	38,449.25	39,275.59
			2XX Personal Services - Employee Benefits	64.15	25.62
			5XX Other Purchased Services	0.00	2,984.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	150,570.16	142,809.31
			2XX Personal Services - Employee Benefits	982.70	939.67
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			1XX Personal Services - Salaries	6,824.01	0.00
			2XX Personal Services - Employee Benefits	1,753.01	0.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	111,000.00	87,000.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	77,803.75
910 Budget Amendment					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	103,761.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				24,505,798.93	26,418,679.80

Schedule Of Changes Worksheet

Beginning Fund Balance					1,710,342.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					26,600,963.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					26,418,679.80	(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	82,406.58	(4b)	-82,406.58	
					-82,406.58	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,810,219.12	(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:

PRC Revenue	2013 Value	2014 Value
1110 District Tax Levy	974,851.64	1,206,923.92
1190 Penalties and Interest on Taxes	3,299.37	2,356.05
1410 Individual Transportation Fees	3,822.50	2,694.10
1510 Interest Earnings	1,732.87	1,833.20
2220 County On-Schedule Trans Reimb	247,427.43	268,260.76
3210 State On-Schedule Trans Reimb	247,427.45	268,260.77
3444 State School Block Grant	32,027.33	32,027.33
3446 SB372 Block Grant Reimbursement	6,540.63	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,517,129.22	1,782,356.13

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
1XX Personal Services - Salaries	96,669.79	93,485.99
2XX Personal Services - Employee Benefits	891.85	439.80
3XX Purchased Professional and Technical Services	0.00	3.14
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	487.25
27XX Student Transportation Services		
1XX Personal Services - Salaries	88,147.44	93,220.20
2XX Personal Services - Employee Benefits	17,086.75	16,770.70
3XX Purchased Professional and Technical Services	3,280.00	3,541.63
4XX Purchased Property Services	3,458.07	3,184.71
5XX Other Purchased Services	934,717.15	1,207,556.49
6XX Supplies and Materials	0.00	2,704.10
280 Special Education - Local and State		
27XX Student Transportation Services		
5XX Other Purchased Services	305,763.64	359,032.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,450,014.69	1,780,426.76



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						516,601.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,782,356.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,780,426.76	(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)						518,530.82	(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:

PRC Revenue	2013 Value	2014 Value
1110 District Tax Levy	39,817.55	40,598.55
1190 Penalties and Interest on Taxes	114.71	80.50
1510 Interest Earnings	479.69	672.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	40,411.95	41,351.55

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

PRC Program Function Object	2013 Value	2014 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	171,302.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	41,351.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	212,654.24	(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:

PRC Revenue	2013 Value	2014 Value
1110 District Tax Levy	2.30	7,385.08
1190 Penalties and Interest on Taxes	0.36	3.02
1510 Interest Earnings	4.68	0.00
3110 Direct State Aid	0.00	3,402.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7.34	10,790.91

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 5XX Other Purchased Services	0.00	14,515.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	14,515.00

Schedule Of Changes Worksheet

Beginning Fund Balance	592.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,790.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	14,515.00	(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)	-3,131.24	(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:

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	6,803.16	3,683.97
2240 County Retirement Distribution	3,370,338.56	3,772,714.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,377,141.72	3,776,398.20

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,839,594.75	2,151,928.35
810 Dues and Fees	0.00	510,000.00
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	88,813.81	105,857.08
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	59,265.39	58,548.54
222X Educational Media Services		
2XX Personal Services - Employee Benefits	103,889.97	122,051.15
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	48,847.35	56,111.73
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	246,585.12	276,302.66
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	67,618.31	74,058.34
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	169,627.60	214,870.18
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	3,910.56	4,281.37
260 Non-Grant Bilingual Education		
1XXX Instruction		
2XX Personal Services - Employee Benefits	7,750.92	8,614.76
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	270,432.29	271,467.26
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	170,407.43	171,637.26
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	14,087.92	15,490.51
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	12,654.25	6,697.41



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

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

PRC	Program	Function	Object	2013 Value	2014 Value
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	10,338.77	10,871.38
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	26,682.61	31,354.58
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	1,395.52	570.29
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	14,020.36	13,329.67
	840 Custody and Child Care Services				
		33XX Community Services			
			2XX Personal Services - Employee Benefits	38,714.28	37,800.00
	890 Other Community Services				
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	21,169.74	22,590.12
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			2XX Personal Services - Employee Benefits	29,510.44	21,839.96
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,245,317.39	4,186,272.60

Schedule Of Changes Worksheet

Beginning Fund Balance					1,341,485.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,776,398.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,186,272.60	(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)					931,611.37	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Revenue	2014 Value
115 Medicaid	
1900 Other Revenue from Local Sources	1,089.24
3355 Medicaid - Miscellaneous	278,226.46
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	1,121,142.62
3357 Montana Administrative Claiming Reimbursement	108,943.02
115 Subtotal	1,509,401.34
116 Safe Routes to School - Infrastructure	
4700 Federal Miscellaneous Grants from other State Agencies	3,500.00
117 Irving Technology Grant	
1920 Contributions/Donations from Private Sources	9,319.50
122 Whittier After School Program	
1800 Revenue from Community Services Activities	9,326.50
1900 Other Revenue from Local Sources	34,792.00
122 Subtotal	44,118.50
124 Hyalite After School Program	
1800 Revenue from Community Services Activities	29,691.66
1900 Other Revenue from Local Sources	27,127.00
124 Subtotal	56,818.66
125 FEDERAL INDIRECT COST	
1510 Interest Earnings	1,002.84
1900 Other Revenue from Local Sources	66,105.50
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	154,140.59
125 Subtotal	221,248.93
127 Emily Dickinson After School Program	
1800 Revenue from Community Services Activities	26,954.00
1900 Other Revenue from Local Sources	15,000.00
127 Subtotal	41,954.00
130 Whole Kids School Garden	
1900 Other Revenue from Local Sources	2,000.00
131 Morning Star After School Program	
1800 Revenue from Community Services Activities	28,287.38
1900 Other Revenue from Local Sources	12,000.00
131 Subtotal	40,287.38
132 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	1,352,561.00
133 Indian Ed for All - MT Pro Development	
3290 State - Other State Grants	15,000.00



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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:

PRC Revenue	2014 Value
134 IDEA Preschool	
4570 IDEA Preschool	26,002.00
135 Title II Part A - State Levels	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	25,000.00
136 Hawthorne Kids After School Program	
1800 Revenue from Community Services Activities	24,670.55
1900 Other Revenue from Local Sources	15,000.00
136 Subtotal	39,670.55
137 OCHE MSU/HYALITE PROJECT	
1900 Other Revenue from Local Sources	10,899.16
138 Title VII, Indian Education	
4130 Title VII Indian Education	28,242.00
140 Longfellow After School Program	
1800 Revenue from Community Services Activities	31,301.22
1900 Other Revenue from Local Sources	14,000.00
140 Subtotal	45,301.22
141 Irving After School Program	
1800 Revenue from Community Services Activities	15,775.24
1900 Other Revenue from Local Sources	22,500.00
141 Subtotal	38,275.24
143 Meadowlark After School Program	
1800 Revenue from Community Services Activities	12,013.73
1900 Other Revenue from Local Sources	9,000.00
143 Subtotal	21,013.73
144 Prevention Incentive Funds	
1900 Other Revenue from Local Sources	7,000.00
3290 State - Other State Grants	20,985.00
144 Subtotal	27,985.00
145 Trout Unlimited	
1900 Other Revenue from Local Sources	3,500.00
146 Meadowlark Garden Grant	
1900 Other Revenue from Local Sources	1,000.00
1920 Contributions/Donations from Private Sources	345.00
146 Subtotal	1,345.00
147 Title II, Part B Math & Science Partnerships	
4650 Federal Miscellaneous Grants from OPI	97,143.28
149 Gifted and Talented	



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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:

PRC Revenue	2014 Value
3600 State Gifted & Talented Reimbursement	14,667.00
151 Exxon Mobil - Elementary Schools	
1900 Other Revenue from Local Sources	2,000.00
152 Bozeman Friends of Music	
1900 Other Revenue from Local Sources	11,425.62
153 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	285,978.00
154 Sourdough Lions - Whittier Partnership	
1900 Other Revenue from Local Sources	600.00
155 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	729,821.00
156 Whittier Legacy Program	
1900 Other Revenue from Local Sources	730.00
157 Community Food Co-op 4% Grant	
1900 Other Revenue from Local Sources	2,135.93
158 Hyalite Gardens Grant	
1900 Other Revenue from Local Sources	750.00
165 Longfellow PAC	
1900 Other Revenue from Local Sources	3,500.00
166 Irving PAC	
1900 Other Revenue from Local Sources	5,550.00
167 Whittier PAC	
1900 Other Revenue from Local Sources	7,841.41
168 Hawthorne PAC	
1900 Other Revenue from Local Sources	29,840.00
169 Morning Star PAC	
1900 Other Revenue from Local Sources	1,142.10
170 Emily Dickinson PAC	
1900 Other Revenue from Local Sources	13,294.83
172 Sacajawea PAC	
1900 Other Revenue from Local Sources	22,049.95
175 Safe Routes to School - Noninfrastructure	
4700 Federal Miscellaneous Grants from other State Agencies	22,086.44
176 Big Sky State Games Grant	
1900 Other Revenue from Local Sources	2,000.00
190 Target Field Trip Grant	
1900 Other Revenue from Local Sources	700.00
193 Title II, Part B Math & Science Partnerships	
4650 Federal Miscellaneous Grants from OPI	305,596.00
195 Title X, Part C, Ed of Homeless Children	



Trustees' Financial Summary

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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:

PRC Revenue	2014 Value
4380 Title X, Part C, Education of Homeless Children & Youth	9,840.00
196 SMS Library and Special Projects	
1900 Other Revenue from Local Sources	4,756.28
197 Title I - Schoolwide	
4940 Schoolwide Program	78,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,214,891.05

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

PRC Program Function Object	2014 Value
115 Medicaid	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	99.00
24XX Support Services - School Administration	
5XX Other Purchased Services	2.19
25XX Support Services - Business	
3XX Purchased Professional and Technical Services	9,333.99
5XX Other Purchased Services	81.10
280 Special Education - Local and State	
1XXX Instruction	
2XX Personal Services - Employee Benefits	4.78
3XX Purchased Professional and Technical Services	7,870.00
5XX Other Purchased Services	24,694.44
6XX Supplies and Materials	1,032.13
21XX Support Services - Students	
1XX Personal Services - Salaries	187,731.47
2XX Personal Services - Employee Benefits	2,502.21
3XX Purchased Professional and Technical Services	1,217,567.01
5XX Other Purchased Services	7,763.03
6XX Supplies and Materials	1,571.07
27XX Student Transportation Services	
5XX Other Purchased Services	9,452.02
720 School Sponsored Athletics	
35XX Extracurricular - Athletics	
5XX Other Purchased Services	189.82
6XX Supplies and Materials	338.63
115 Subtotal	1,470,232.89
116 Safe Routes to School - Infrastructure	



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2014 Value
116 Safe Routes to School - Infrastructure	
470 Federal Miscellaneous Grants from other State Agencies	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	3,500.00
117 Irving Technology Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	7,951.50
119 State OTO Indian Education for All	
365 Indian Education for All - OTO & Ongoing	
1XXX Instruction	
1XX Personal Services - Salaries	237.57
3XX Purchased Professional and Technical Services	2,725.00
6XX Supplies and Materials	618.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	613.69
	4,194.26
119 Subtotal	
122 Whittier After School Program	
840 Custody and Child Care Services	
33XX Community Services	
1XX Personal Services - Salaries	43,532.30
2XX Personal Services - Employee Benefits	3,099.25
3XX Purchased Professional and Technical Services	90.00
5XX Other Purchased Services	148.85
6XX Supplies and Materials	1,119.55
8XX Other Expenditures	206.50
	48,196.45
122 Subtotal	
124 Hyalite After School Program	
840 Custody and Child Care Services	
33XX Community Services	
1XX Personal Services - Salaries	51,478.25
2XX Personal Services - Employee Benefits	4,681.72
3XX Purchased Professional and Technical Services	563.90
5XX Other Purchased Services	542.65
6XX Supplies and Materials	6,625.66
	63,892.18
124 Subtotal	
125 FEDERAL INDIRECT COST	
271 State and Federal Aggregate of Reimbursements/Indirect Costs	
1XXX Instruction	
1XX Personal Services - Salaries	35,632.88
2XX Personal Services - Employee Benefits	9,708.94



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2014 Value
125 FEDERAL INDIRECT COST	
271 State and Federal Aggregate of Reimbursements/Indirect Costs	
23XX Support Services - General Administration	
7XX Property and Equipment Acquisition	1,405.65
25XX Support Services - Business	
1XX Personal Services - Salaries	106,720.40
2XX Personal Services - Employee Benefits	1,689.61
3XX Purchased Professional and Technical Services	9,244.76
5XX Other Purchased Services	22,057.20
6XX Supplies and Materials	13,465.43
7XX Property and Equipment Acquisition	40,480.00
8XX Other Expenditures	7,175.55
125 Subtotal	247,580.42
127 Emily Dickinson After School Program	
840 Custody and Child Care Services	
33XX Community Services	
1XX Personal Services - Salaries	37,541.07
2XX Personal Services - Employee Benefits	5,883.39
3XX Purchased Professional and Technical Services	289.00
5XX Other Purchased Services	727.17
6XX Supplies and Materials	2,387.62
127 Subtotal	46,828.25
131 Morning Star After School Program	
840 Custody and Child Care Services	
33XX Community Services	
1XX Personal Services - Salaries	38,529.19
2XX Personal Services - Employee Benefits	6,531.24
3XX Purchased Professional and Technical Services	244.00
5XX Other Purchased Services	684.31
6XX Supplies and Materials	6,311.16
131 Subtotal	52,299.90
132 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	897,066.64
2XX Personal Services - Employee Benefits	276,140.66
3XX Purchased Professional and Technical Services	6,628.62
4XX Purchased Property Services	228.00
5XX Other Purchased Services	21,414.94
6XX Supplies and Materials	45,315.83
8XX Other Expenditures	72.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2014 Value
132	IDEA Part B			
	456	IDEA, Part B, Children with Disabilities		
		21XX	Support Services - Students	
			1XX Personal Services - Salaries	641.78
			3XX Purchased Professional and Technical Services	1,150.00
			4XX Purchased Property Services	1,176.56
			5XX Other Purchased Services	2,487.14
			6XX Supplies and Materials	21,080.10
			8XX Other Expenditures	135.00
		221X	Improvement of Instruction Services	
			1XX Personal Services - Salaries	459.29
		24XX	Support Services - School Administration	
			4XX Purchased Property Services	101.00
			5XX Other Purchased Services	5,956.88
			6XX Supplies and Materials	1,232.02
			8XX Other Expenditures	1,005.35
		62XX	Resources Transferred to Other School Districts or Cooperatives	
			940 Indirect Costs	70,269.19
			132 Subtotal	1,352,561.00
133	Indian Ed for All - MT Pro Development			
	329	State Miscellaneous Grants		
		221X	Improvement of Instruction Services	
			3XX Purchased Professional and Technical Services	14,221.00
		62XX	Resources Transferred to Other School Districts or Cooperatives	
			940 Indirect Costs	779.00
			133 Subtotal	15,000.00
134	IDEA Preschool			
	457	IDEA Preschool		
		1XXX	Instruction	
			1XX Personal Services - Salaries	18,764.00
			2XX Personal Services - Employee Benefits	5,887.00
		62XX	Resources Transferred to Other School Districts or Cooperatives	
			940 Indirect Costs	1,351.00
			134 Subtotal	26,002.00
135	Title II Part A - State Levels			
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund		
		221X	Improvement of Instruction Services	
			3XX Purchased Professional and Technical Services	23,702.00
		62XX	Resources Transferred to Other School Districts or Cooperatives	
			940 Indirect Costs	1,298.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2014 Value
135 Subtotal	25,000.00
136 Hawthorne Kids After School Program	
840 Custody and Child Care Services	
33XX Community Services	
1XX Personal Services - Salaries	42,625.45
2XX Personal Services - Employee Benefits	338.17
3XX Purchased Professional and Technical Services	419.00
5XX Other Purchased Services	659.91
6XX Supplies and Materials	3,771.94
136 Subtotal	47,814.47
137 OCHE MSU/HYALITE PROJECT	
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	285.09
5XX Other Purchased Services	468.89
6XX Supplies and Materials	10,145.18
137 Subtotal	10,899.16
138 Title VII, Indian Education	
413 Title VII Indian Education	
21XX Support Services - Students	
1XX Personal Services - Salaries	22,939.83
2XX Personal Services - Employee Benefits	3,722.17
5XX Other Purchased Services	114.00
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	1,466.00
138 Subtotal	28,242.00
139 Morning Star Arts & Music	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	5,000.00
6XX Supplies and Materials	441.44
139 Subtotal	5,441.44
140 Longfellow After School Program	
840 Custody and Child Care Services	
33XX Community Services	
1XX Personal Services - Salaries	41,650.76
2XX Personal Services - Employee Benefits	4,286.76
3XX Purchased Professional and Technical Services	485.00
5XX Other Purchased Services	231.33



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2014 Value
140 Longfellow After School Program	
840 Custody and Child Care Services	
33XX Community Services	
6XX Supplies and Materials	4,719.37
140 Subtotal	51,373.22
141 Irving After School Program	
840 Custody and Child Care Services	
33XX Community Services	
1XX Personal Services - Salaries	35,943.35
2XX Personal Services - Employee Benefits	5,952.33
3XX Purchased Professional and Technical Services	334.00
5XX Other Purchased Services	316.82
6XX Supplies and Materials	3,267.95
141 Subtotal	45,814.45
143 Meadowlark After School Program	
840 Custody and Child Care Services	
33XX Community Services	
1XX Personal Services - Salaries	25,119.65
2XX Personal Services - Employee Benefits	4,224.37
3XX Purchased Professional and Technical Services	45.00
5XX Other Purchased Services	362.57
6XX Supplies and Materials	2,008.48
143 Subtotal	31,760.07
144 Prevention Incentive Funds	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	23,132.87
2XX Personal Services - Employee Benefits	5,086.35
5XX Other Purchased Services	24.95
6XX Supplies and Materials	863.80
21XX Support Services - Students	
1XX Personal Services - Salaries	784.05
2XX Personal Services - Employee Benefits	480.25
144 Subtotal	30,372.27
145 Trout Unlimited	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	3,500.00
5XX Other Purchased Services	460.23



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2014 Value
			145 Subtotal	3,960.23
146	Meadowlark Garden Grant			
	1XX Regular Education Programs - Elementary/Secondary			
		26XX Operation and Maintenance of Plant Services		
		6XX Supplies and Materials		927.52
147	Title II, Part B Math & Science Partnerships			
	465 Federal Miscellaneous Grants from OPI			
		221X Improvement of Instruction Services		
		1XX Personal Services - Salaries		8,029.00
		2XX Personal Services - Employee Benefits		1,370.12
		3XX Purchased Professional and Technical Services		37,139.75
		4XX Purchased Property Services		1,300.00
		5XX Other Purchased Services		44,301.00
		62XX Resources Transferred to Other School Districts or Cooperatives		
		940 Indirect Costs		5,003.41
		147 Subtotal		97,143.28
149	Gifted and Talented			
	360 State Gifted & Talented Reimbursement			
		1XXX Instruction		
		3XX Purchased Professional and Technical Services		5,352.00
		5XX Other Purchased Services		474.18
		6XX Supplies and Materials		4,214.42
		8XX Other Expenditures		513.00
		222X Educational Media Services		
		5XX Other Purchased Services		3,352.40
		62XX Resources Transferred to Other School Districts or Cooperatives		
		940 Indirect Costs		761.00
		149 Subtotal		14,667.00
151	Exxon Mobil - Elementary Schools			
	1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction		
		5XX Other Purchased Services		500.00
		6XX Supplies and Materials		1,500.00
		151 Subtotal		2,000.00
152	Bozeman Friends of Music			
	1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction		
		3XX Purchased Professional and Technical Services		625.00
		5XX Other Purchased Services		2,153.87
		6XX Supplies and Materials		5,266.48



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2014 Value
152 Bozeman Friends of Music	
710 School Sponsored Extracurricular Activities	
34XX Extracurricular - Activities	
5XX Other Purchased Services	2,458.36
	10,503.71
152 Subtotal	
153 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	207,626.14
2XX Personal Services - Employee Benefits	62,530.49
5XX Other Purchased Services	964.00
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	14,857.37
	285,978.00
153 Subtotal	
154 Sourdough Lions - Whittier Partnership	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	129.64
155 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	204,941.54
2XX Personal Services - Employee Benefits	63,892.37
3XX Purchased Professional and Technical Services	49,063.08
5XX Other Purchased Services	2,323.31
6XX Supplies and Materials	1,363.85
8XX Other Expenditures	74.00
21XX Support Services - Students	
1XX Personal Services - Salaries	69,399.07
2XX Personal Services - Employee Benefits	14,813.31
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	223,132.75
2XX Personal Services - Employee Benefits	61,143.96
5XX Other Purchased Services	1,757.65
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	37,916.11
	729,821.00
155 Subtotal	
156 Whittier Legacy Program	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2014 Value
168 Hawthorne PAC	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	29,840.00
169 Morning Star PAC	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	1,065.29
6XX Supplies and Materials	76.81
	1,142.10
169 Subtotal	
170 Emily Dickinson PAC	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	509.34
6XX Supplies and Materials	7,047.23
	7,556.57
170 Subtotal	
172 Sacajawea PAC	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	1,551.83
6XX Supplies and Materials	18,025.87
280 Special Education - Local and State	
1XXX Instruction	
6XX Supplies and Materials	2,472.25
	22,049.95
172 Subtotal	
175 Safe Routes to School - Noninfrastructure	
470 Federal Miscellaneous Grants from other State Agencies	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	1,338.94
2XX Personal Services - Employee Benefits	166.61
3XX Purchased Professional and Technical Services	6,270.00
4XX Purchased Property Services	50.00
5XX Other Purchased Services	231.68
6XX Supplies and Materials	14,029.21
	22,086.44
175 Subtotal	
176 Big Sky State Games Grant	
720 School Sponsored Athletics	
35XX Extracurricular - Athletics	
1XX Personal Services - Salaries	1,300.00
6XX Supplies and Materials	700.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2014 Value
176 Big Sky State Games Grant	
720 School Sponsored Athletics	
176 Subtotal	2,000.00
190 Target Field Trip Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	700.00
193 Title II, Part B Math & Science Partnerships	
465 Federal Miscellaneous Grants from OPI	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	24,540.92
2XX Personal Services - Employee Benefits	4,582.56
3XX Purchased Professional and Technical Services	192,932.39
5XX Other Purchased Services	56,244.67
6XX Supplies and Materials	11,418.95
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	15,876.51
193 Subtotal	305,596.00
195 Title X, Part C, Ed of Homeless Children	
438 Title X, Part C, Education of Homeless Children & Youth	
1XXX Instruction	
3XX Purchased Professional and Technical Services	427.30
6XX Supplies and Materials	923.67
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	4,652.29
2XX Personal Services - Employee Benefits	742.32
5XX Other Purchased Services	2,583.42
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	511.00
195 Subtotal	9,840.00
196 SMS Library and Special Projects	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	2,092.50
222X Educational Media Services	
6XX Supplies and Materials	974.45
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	15,000.00
196 Subtotal	18,066.95



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2014 Value
197 Title I - Schoolwide				
494 Schoolwide Program				
1XXX Instruction				
			1XX Personal Services - Salaries	35,328.92
			2XX Personal Services - Employee Benefits	9,105.29
			3XX Purchased Professional and Technical Services	25,000.00
221X Improvement of Instruction Services				
			1XX Personal Services - Salaries	3,510.08
			2XX Personal Services - Employee Benefits	1,003.71
62XX Resources Transferred to Other School Districts or Cooperatives				
			940 Indirect Costs	4,052.00
			197 Subtotal	<u>78,000.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u><u>5,277,162.77</u></u>

Schedule Of Changes Worksheet

Beginning Fund Balance					1,128,064.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,214,891.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,277,162.77	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	35,190.14	(4b)	-35,190.14	
					-35,190.14	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,030,603.02	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
115 Medicaid	1,509,401.34	1,470,232.89	39,168.45
116 Safe Routes to School - Infrastructure	3,500.00	3,500.00	0.00
117 Irving Technology Grant	9,319.50	7,951.50	1,368.00
119 State OTO Indian Education for All	0.00	4,194.26	-4,194.26
122 Whittier After School Program	44,118.50	48,196.45	-4,077.95



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
124 Hyalite After School Program	56,818.66	63,892.18	-7,073.52
125 FEDERAL INDIRECT COST	221,248.93	247,580.42	-26,331.49
127 Emily Dickinson After School Program	41,954.00	46,828.25	-4,874.25
130 Whole Kids School Garden	2,000.00	0.00	2,000.00
131 Morning Star After School Program	40,287.38	52,299.90	-12,012.52
132 IDEA Part B	1,352,561.00	1,352,561.00	0.00
133 Indian Ed for All - MT Pro Development	15,000.00	15,000.00	0.00
134 IDEA Preschool	26,002.00	26,002.00	0.00
135 Title II Part A - State Levels	25,000.00	25,000.00	0.00
136 Hawthorne Kids After School Program	39,670.55	47,814.47	-8,143.92
137 OCHE MSU/HYALITE PROJECT	10,899.16	10,899.16	0.00
138 Title VII, Indian Education	28,242.00	28,242.00	0.00
139 Morning Star Arts & Music	0.00	5,441.44	-5,441.44
140 Longfellow After School Program	45,301.22	51,373.22	-6,072.00
141 Irving After School Program	38,275.24	45,814.45	-7,539.21
143 Meadowlark After School Program	21,013.73	31,760.07	-10,746.34
144 Prevention Incentive Funds	27,985.00	30,372.27	-2,387.27
145 Trout Unlimited	3,500.00	3,960.23	-460.23
146 Meadowlark Garden Grant	1,345.00	927.52	417.48
147 Title II, Part B Math & Science Partnerships	97,143.28	97,143.28	0.00
149 Gifted and Talented	14,667.00	14,667.00	0.00
151 Exxon Mobil - Elementary Schools	2,000.00	2,000.00	0.00
152 Bozeman Friends of Music	11,425.62	10,503.71	921.91
153 Title II Part A	285,978.00	285,978.00	0.00
154 Sourdough Lions - Whittier Partnership	600.00	129.64	470.36
155 Title I Improving Basic Programs	729,821.00	729,821.00	0.00
156 Whittier Legacy Program	730.00	451.39	278.61
157 Community Food Co-op 4% Grant	2,135.93	967.08	1,168.85
158 Hyalite Gardens Grant	750.00	1,855.91	-1,105.91
165 Longfellow PAC	3,500.00	3,500.00	0.00
166 Irving PAC	5,550.00	5,550.00	0.00
167 Whittier PAC	7,841.41	7,874.07	-32.66
168 Hawthorne PAC	29,840.00	29,840.00	0.00
169 Morning Star PAC	1,142.10	1,142.10	0.00
170 Emily Dickinson PAC	13,294.83	7,556.57	5,738.26
172 Sacajawea PAC	22,049.95	22,049.95	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
175 Safe Routes to School - Noninfrastructure	22,086.44	22,086.44	0.00
176 Big Sky State Games Grant	2,000.00	2,000.00	0.00
190 Target Field Trip Grant	700.00	700.00	0.00
193 Title II, Part B Math & Science Partnerships	305,596.00	305,596.00	0.00
195 Title X, Part C, Ed of Homeless Children	9,840.00	9,840.00	0.00
196 SMS Library and Special Projects	4,756.28	18,066.95	-13,310.67
197 Title I - Schoolwide	78,000.00	78,000.00	0.00
Total	5,214,891.05	5,277,162.77	-62,271.72



Trustees' Financial Summary

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16 Gallatin County
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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	569.05	790.81
5300 Operating Transfers from Other Funds	111,000.00	87,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	111,569.05	87,790.81

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	3,018.73	3,972.25
21XX Support Services - Students		
1XX Personal Services - Salaries	4,706.36	2,075.32
222X Educational Media Services		
1XX Personal Services - Salaries	0.00	1,847.84
24XX Support Services - School Administration		
1XX Personal Services - Salaries	0.00	4,174.24
25XX Support Services - Business		
1XX Personal Services - Salaries	53,091.91	7,943.59
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	14,656.66	70,331.17
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	14,143.59	6,426.21
24XX Support Services - School Administration		
1XX Personal Services - Salaries	1,291.69	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	90,908.94	96,770.62



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						218,797.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						87,790.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						96,770.62	(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)						209,817.96	(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:

PRC Revenue	2013 Value	2014 Value
1110 District Tax Levy	199,077.33	375,731.43
1190 Penalties and Interest on Taxes	1,396.94	595.22
1510 Interest Earnings	1,254.84	917.22
3281 State Technology Aid	24,359.73	50,778.59
3445 State Combined Fund School Block Grant	75,375.08	75,375.08
3447 SB372 Combined Block Grant Reimbursement	29,005.55	0.00

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	330,469.47	503,397.54
--	------------	------------

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	3,615.75	30,925.83
6XX Supplies and Materials	136,057.12	316,133.93
21XX Support Services - Students		
6XX Supplies and Materials	0.00	2,357.36
7XX Property and Equipment Acquisition	0.00	38,843.75
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	9,214.90	11,830.20
2XX Personal Services - Employee Benefits	51.95	81.96
3XX Purchased Professional and Technical Services	0.00	2,607.75
222X Educational Media Services		
6XX Supplies and Materials	42,089.23	14,495.45
23XX Support Services - General Administration		
6XX Supplies and Materials	0.00	854.99
24XX Support Services - School Administration		
6XX Supplies and Materials	5,996.40	4,688.68
25XX Support Services - Business		
3XX Purchased Professional and Technical Services	0.00	39,899.00
5XX Other Purchased Services	1,495.00	0.00
6XX Supplies and Materials	23,096.19	59,710.07
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	0.00	827.50
280 Special Education - Local and State		
1XXX Instruction		
6XX Supplies and Materials	0.00	5,597.96



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

221,616.54

528,854.43

Schedule Of Changes Worksheet

Beginning Fund Balance						222,210.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						503,397.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						528,854.43	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						196,753.86	(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:

PRC Revenue	2013 Value	2014 Value
1110 District Tax Levy	3,965,663.33	4,531,233.92
1190 Penalties and Interest on Taxes	11,247.05	9,272.36
1510 Interest Earnings	8,648.33	6,214.31
1900 Other Revenue from Local Sources	1,045,914.25	0.00
3120 State Guaranteed Tax Base Aid	16,443.25	79,543.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,047,916.21	4,626,264.01

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
830 Special Assessments	16,460.76	12,302.89
840 Principal On Debt	3,445,000.00	2,625,000.00
850 Interest on Debt	1,669,137.31	1,962,946.34
860 Agent Fees/Issuance Costs	2,400.00	2,750.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,132,998.07	4,602,999.23

Schedule Of Changes Worksheet

Beginning Fund Balance	-7,365.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,626,264.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,602,999.23	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	15,898.99	(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:

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	41,111.93	31,527.94
1900 Other Revenue from Local Sources	1,188,250.22	793,602.17
1910 Rentals	185,498.11	195,996.71
5110 Sale of Bonds	26,375,000.00	0.00
5200 Sale or Compensation for Loss of Assets	2,094,755.41	333,742.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	29,884,615.67	1,354,869.22

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	144,110.82	219,211.74
8XX Other Expenditures	260,334.28	0.00
222X Educational Media Services		
6XX Supplies and Materials	8,445.75	150,058.55
24XX Support Services - School Administration		
1XX Personal Services - Salaries	2,555.64	0.00
2XX Personal Services - Employee Benefits	17.61	0.00
5XX Other Purchased Services	0.00	215.48
6XX Supplies and Materials	3,340.25	218.92
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	233,571.14	289,003.39
2XX Personal Services - Employee Benefits	3,278.30	5,120.38
3XX Purchased Professional and Technical Services	5,501.82	11,447.33
4XX Purchased Property Services	33,421.13	33,553.23
5XX Other Purchased Services	0.00	381.45
6XX Supplies and Materials	2,588.90	547,827.19
7XX Property and Equipment Acquisition	0.00	43,325.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	15,795,635.65	7,095,178.38
890 Other Community Services		
33XX Community Services		
8XX Other Expenditures	244,667.67	247,133.55
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	0.00	49,128.51
7XX Property and Equipment Acquisition	0.00	423,883.73



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

16,737,468.96

9,115,686.83

Schedule Of Changes Worksheet

Beginning Fund Balance						13,016,997.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,354,869.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						9,115,686.83	(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)						5,256,179.77	(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:

PRC Revenue	2013 Value	2014 Value
1110 District Tax Levy	1,223,516.76	1,687,857.22
1190 Penalties and Interest on Taxes	5,074.18	3,300.78
1510 Interest Earnings	8,824.69	10,995.26
1900 Other Revenue from Local Sources	0.00	21,648.59
6100 Material Prior Period Revenue Adjustments	0.00	-29,262.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,237,415.63	1,694,539.57

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	1,699.00
6XX Supplies and Materials	8,393.40	0.00
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	33,048.51	9,232.93
4XX Purchased Property Services	170,944.99	205,760.60
5XX Other Purchased Services	0.00	918.15
6XX Supplies and Materials	27,172.10	114,618.79
7XX Property and Equipment Acquisition	37,259.00	31,503.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	709,432.17	193,365.80
52XX Capital Leases or Long Term Notes with Board of Investments		
840 Principal On Debt	314,207.80	141,103.75
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	0.00	800,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,300,457.97	1,498,202.02



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Schedule Of Changes Worksheet

Beginning Fund Balance	2,002,008.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,694,539.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,498,202.02	(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)	2,198,345.97	(5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

74 - Purchasing Internal Service Fund

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

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	460.78	733.55
1900 Other Revenue from Local Sources	10,062.99	0.00
1970 Services Provided Other Funds	760,993.83	364,621.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	771,517.60	365,354.95

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

PRC Program Function Object	2013 Value	2014 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	132,595.46	73,115.07
2XX Personal Services - Employee Benefits	29,693.18	11,874.43
3XX Purchased Professional and Technical Services	1,193.19	2,088.52
4XX Purchased Property Services	180,368.46	20,398.55
5XX Other Purchased Services	176,816.63	172,992.40
6XX Supplies and Materials	274,216.98	62,734.69
7XX Property and Equipment Acquisition	57,442.00	58,021.49
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	852,325.90	401,225.15

Schedule Of Changes Worksheet

Beginning Fund Balance	376,794.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	365,354.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	401,225.15	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	340,923.87	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

78 - Self Insurance Fund - Health

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

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	5,891.32	7,554.83
1900 Other Revenue from Local Sources	103,088.00	230,590.60
1970 Services Provided Other Funds	6,231,575.13	6,076,730.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,340,554.45	6,314,875.46

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

PRC Program Function Object	2013 Value	2014 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	169,191.97	181,055.34
2XX Personal Services - Employee Benefits	4,939,308.19	5,285,680.03
3XX Purchased Professional and Technical Services	493,230.82	622,164.35
4XX Purchased Property Services	6,723.67	5,440.78
5XX Other Purchased Services	4,570.30	5,375.11
6XX Supplies and Materials	9,331.83	5,037.92
8XX Other Expenditures	1,136.02	342.86
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,623,492.80	6,105,096.39

Schedule Of Changes Worksheet

Beginning Fund Balance	1,252,970.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,314,875.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,105,096.39	(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)	1,462,749.13	(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:

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	1,137.37	382.88
1950 Services Provided Other School Districts or Coops	743,244.56	180,269.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	744,381.93	180,652.03

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

PRC Program Function Object	2013 Value	2014 Value
280 Special Education - Local and State		
25XX Support Services - Business		
1XX Personal Services - Salaries	85,716.48	42,690.04
2XX Personal Services - Employee Benefits	989.75	429.82
3XX Purchased Professional and Technical Services	24.48	72.40
5XX Other Purchased Services	1,463.93	565.50
6XX Supplies and Materials	39.55	574.16
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	655,937.73	232,548.97
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	744,171.92	276,880.89

Schedule Of Changes Worksheet

Beginning Fund Balance		96,228.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		180,652.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		276,880.89	(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)		0.00	(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:

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	596.67	602.19
1700 Student Extracurricular Activity Receipts	269,834.42	337,743.92
1900 Other Revenue from Local Sources	56,271.32	44,135.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	326,702.41	382,481.38

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

PRC Program Function Object	2013 Value	2014 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	301,599.95	372,664.34
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	301,599.95	372,664.34

Schedule Of Changes Worksheet

Beginning Fund Balance	200,361.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	382,481.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	372,664.34	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	210,178.12	(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:

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	24.04	15.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	24.04	15.25

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

PRC Program Function Object	2013 Value	2014 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	8,578.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15.25	(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)	8,594.18	(5)



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Detail Expenditure

Fund	Account	Description	2013 Value	2014 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	50,830.61	53,311.20
XX	280 1XXX 112	Certified Teacher Staff Salaries	838,122.83	773,029.06
XX	39X 1XXX 112	Certified Teacher Staff Salaries	177,612.58	193,036.05
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	821,170.51	892,910.26
XX	457 1XXX 112	Certified Teacher Staff Salaries	20,198.00	18,764.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	14,222,462.40	14,111,083.38
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	132,820.33	188,912.46
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	7,331.10	13,466.44
XX	XXX 26XX 41X	Energy Utility Services	412,779.63	464,362.78
XX	XXX 4XXX 710	Land	1,317,344.09	0.00
XX	XXX 4XXX 715	Land Improvements	2,492,678.39	1,285,281.37
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	12,708,949.50	6,003,262.81
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	14,515.00	38,835.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	646,161.36
b. Related Services Block Grant Entitlement	215,358.48
c. Total Entitlements Subject to Reversion	861,519.84

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)]	1,145,821.39
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	3,190,612.10
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:

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

Percentage of Special Ed Funding FY2016 Maximum Budget: 100%



Trustees' Financial Summary

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**** Recalculated ****

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	1,693,475.36	0.00	0.00	0.00	0.00
280	1XXX	2XX	328,468.54	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	2,774.34	0.00	0.00	0.00	0.00
280	1XXX	6XX	2,028.51	0.00	0.00	0.00	0.00
280	1XXX	7XX	12,245.50	0.00	0.00	0.00	0.00
280	21XX	1XX	949,130.65	0.00	0.00	0.00	0.00
280	21XX	2XX	101,860.84	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	1,336.52	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	97,819.16	0.00	0.00	0.00	0.00
280	24XX	2XX	1,381.08	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	91.60	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
Totals			3,190,612.10	0.00	0.00	0.00	0.00
							3,190,612.10

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 FY14 in TEAMS.



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**** Recalculated ****

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	4,862,873.55	0.00	0.00	0.00	4,862,873.55
Land Improvements	4,477,413.02	0.00	2,988,819.28	0.00	7,466,232.30
Buildings	63,245,283.35	0.00	15,255,201.71	0.00	78,500,485.06
Machinery and Equipment	2,181,338.91	0.00	587,576.06	246,506.21	2,522,408.76
Construction in Progress	14,409,519.34	0.00	2,985,117.46	13,940,594.27	3,454,042.53
Totals at Historical Cost	89,176,428.17	0.00	21,816,714.51	14,187,100.48	96,806,042.20
Less Accumulated Depreciation For:					
Improvement Accum	1,337,461.51	0.00	298,591.14	0.00	1,636,052.65
Building Accum	12,966,948.19	0.00	1,621,896.85	0.00	14,588,845.04
Machinery and Equipment Accum	1,450,889.19	0.00	120,532.53	246,506.21	1,324,915.51
Total Accumulated Depreciation	15,755,298.89	0.00	2,041,020.52	246,506.21	17,549,813.20
Governmental Activities, Capital Assets, net	73,421,129.28	0.00	19,775,693.99	13,940,594.27	79,256,229.00

Business-Type Activities:**	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Machinery and Equipment	556,679.31	0.00	0.00	10,207.00	546,472.31
Totals at Historical Cost	556,679.31	0.00	0.00	10,207.00	546,472.31
Less Accumulated Depreciation For:					
Machinery and Equipment Accum	301,103.31	0.00	58,021.49	10,207.00	348,917.80
Total Accumulated Depreciation	301,103.31	0.00	58,021.49	10,207.00	348,917.80
Business-type Activities, Capital Assets, net	255,576.00	0.00	-58,021.49	0.00	197,554.51

* 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.

Depreciation by Function for FY2014	Governmental	Business-Type	Adjustments
	Activities	Activities	
Instruction (1XXX)	30,365.62	0.00	0.00
Support Services Staff (22XX)	8,016.19	0.00	0.00
Financial Administration (25XX)	28,257.98	0.00	0.00
Operations and Maintenance (26XX)	30,759.15	0.00	0.00
Transportation (27XX)	637.25	0.00	0.00
Food Service (31XX)	21,394.04	0.00	0.00
Extracurricular (34XX, 35XX)	1,102.30	0.00	0.00
Unallocated	1,920,487.99	58,021.49	0.00
Total Depreciation for FY2014	2,041,020.52	58,021.49	0.00

*** Has comment.



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2013)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2014) [a + b - c - d]	Current Portion Due FY2015	Long-Term Portion Due FY2016-
Governmental Activities*							
Bonds							
06/27/2007	4,375,000.00	0.00	260,000.00	0.00	4,115,000.00	275,000.00	3,840,000.00
03/09/2006	10,540,000.00	0.00	630,000.00	0.00	9,910,000.00	655,000.00	9,255,000.00
07/30/2012	9,545,000.00	0.00	420,000.00	0.00	9,125,000.00	425,000.00	8,700,000.00
01/10/2013	15,765,000.00	0.00	605,000.00	0.00	15,160,000.00	625,000.00	14,535,000.00
02/07/2008	14,625,000.00	0.00	710,000.00	0.00	13,915,000.00	740,000.00	13,175,000.00
Compensated Absences	2,220,323.83	576,752.59	286,017.27	0.00	2,511,059.15	0.00	2,511,059.15
Loans Payable	521,791.00	0.00	140,553.00	35,551.00	345,687.00	0.00	345,687.00
Other Post Employment Benefits	326,734.00	270,623.00	185,919.00	0.00	411,438.00	0.00	411,438.00
Other	27,000.00	0.00	3,000.00	0.00	24,000.00	0.00	24,000.00
Total Governmental Activity							
Long-Term Liabilities	57,945,848.83	847,375.59	3,240,489.27	35,551.00	55,517,184.15	2,720,000.00	52,797,184.15

* 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.