



Trustees' Financial Summary

FY2014-15

Submit ID: 0259-14356457

14 Fergus County

0259 Fergus H S

Due Date:

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

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

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

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

Certification

Business Manager/Clerk:	Rebekah Rhoades	Phone #:	(406) 535-8777
(Signature)	_____	(Date)	_____
Chair, Board of Trustees:	Barbara Thomas		
(Signature)	_____	(Date)	_____
County Superintendant	Rhonda Long		
(Signature)	_____	(Date)	_____

Software

Accounting Package: CSA/Infinite Visions

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

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

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



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
106	Fergus High Donations	LOCAL	2009	
108	Scoreboard Donation	LOCAL	2015	
110	Lincoln Donations	LOCAL	2009	
128	County Schools Technology Services	LOCAL	128	
129	Flex Forfeitures	LOCAL		
147	High School Band Rental	LOCAL		
201	General Fund	LOCAL	Multi-District Agree	
210	Transportation	LOCAL	Multi-District Agree	
217	ABE (Adult Basic Ed)	FEDERAL	2010	84.002
221	Curriculum	LOCAL	Multi-District Agree	
252	Classified Council	LOCAL	2009	
262	Maintenance	LOCAL	Multi-District Agree	
281	Alweis Scholarship	LOCAL	281	
324	Graduation Matters Grant	STATE	LOCAL	
327	Advancing Agriculture Education Program	STATE	2012	NA
365	Indian Ed for All	STATE	2009	
390	Career and Technical Ed	STATE	2009	
451	Vo Ed Carl Perkins Basic Grant	FEDERAL	1402598109BG	84.048A
456	IDEA Part B	FEDERAL	2012	84.027
472	Construction Academy	LOCAL		
509	Reimburseables	LOCAL	2015	
566	Moodie Donation	LOCAL	2013	
633	District Reimbursements	LOCAL	2009	
824	EOCM	LOCAL	824	



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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	317,755.27	293,973.30	89,232.86	
02	Taxes Receivable - Real and Personal (120-149)	25,112.00	2,187.99	1,056.93	
03	Taxes Receivable - Protested (150-159)	7,772.93	1,033.09	102.97	
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)	247.40			
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	350,887.60	297,194.38	90,392.76	
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)	32,884.93	3,221.08	1,159.90	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	318,002.67	293,973.30	89,232.86	
52	TOTAL FUND BALANCE/EQUITY	318,002.67	293,973.30	89,232.86	
53	TOTAL LIABILITIES AND FUND BALANCE	350,887.60	297,194.38	90,392.76	



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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)	2,343.76	95,269.40	119,013.99	55,827.22
02	Taxes Receivable - Real and Personal (120-149)	652.30			2,035.13
03	Taxes Receivable - Protested (150-159)	103.36			667.67
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			9,767.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			913.45	
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,099.42	95,269.40	129,694.44	58,530.02
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)	755.66			2,702.80
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	2,343.76	95,269.40	129,694.44	55,827.22
52	TOTAL FUND BALANCE/EQUITY	2,343.76	95,269.40	129,694.44	55,827.22
53	TOTAL LIABILITIES AND FUND BALANCE	3,099.42	95,269.40	129,694.44	58,530.02



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	13,651.75		8,355.62	25,962.93
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)	4,899.72			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	18,551.47		8,355.62	25,962.93
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	18,551.47		8,355.62	25,962.93
52	TOTAL FUND BALANCE/EQUITY	18,551.47		8,355.62	25,962.93
53	TOTAL LIABILITIES AND FUND BALANCE	18,551.47		8,355.62	25,962.93



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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	167,697.75			
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	167,697.75			
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	167,697.75			
52	TOTAL FUND BALANCE/EQUITY	167,697.75			
53	TOTAL LIABILITIES AND FUND BALANCE	167,697.75			



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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	123,594.41	157,448.44		
02	Taxes Receivable - Real and Personal (120-149)	1,351.70			
03	Taxes Receivable - Protested (150-159)	430.72			
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	125,376.83	157,448.44		
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)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,782.42			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	123,594.41	157,448.44		
52	TOTAL FUND BALANCE/EQUITY	123,594.41	157,448.44		
53	TOTAL LIABILITIES AND FUND BALANCE	125,376.83	157,448.44		



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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	70,933.97	1,000,666.61		
02	Taxes Receivable - Real and Personal (120-149)		2,441.58		
03	Taxes Receivable - Protested (150-159)		778.82		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	70,933.97	1,003,887.01		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		3,220.40		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	70,933.97	1,000,666.61		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	70,933.97	1,000,666.61		
53	TOTAL LIABILITIES AND FUND BALANCE	70,933.97	1,003,887.01		



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Balance Sheet

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



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Balance Sheet

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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	98,794.12	438,835.40	147,508.97	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	11,755.00			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	110,549.12	438,835.40	147,508.97	
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	110,549.12	438,835.40	147,508.97	
52	TOTAL FUND BALANCE/EQUITY	110,549.12	438,835.40	147,508.97	
53	TOTAL LIABILITIES AND FUND BALANCE	110,549.12	438,835.40	147,508.97	



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
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

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



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Balance Sheet

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



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2014 Value	2015 Value
1111	District Levy - Real Property	862,496.84	858,823.63
1112	District Levy - Personal Property	42,227.02	23,897.27
1114	District Levy - Pers Prop/Mobile Homes	10,573.57	5,869.41
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	99,185.15	116,554.13
1190	Penalties and Interest on Taxes	3,346.53	3,305.26
1510	Interest Earnings	2,934.00	3,427.62
1900	Other Revenue from Local Sources	24.24	0.00
3110	Direct State Aid	1,201,351.61	1,180,259.25
3111	Quality Educator	94,630.54	91,904.90
3112	At Risk Student	8,128.49	8,279.62
3113	Indian Education For All	7,568.40	7,262.40
3114	American Indian Achievement Gap	600.00	600.00
3115	State Spec Ed Allowable Cost Pymt to Districts	73,669.11	86,818.31
3116	Data For Achievement	3,710.00	5,340.00
3118	Natural Resource Development	0.00	8,410.72
3120	State Guaranteed Tax Base Aid	546,608.58	491,333.48
3444	State School Block Grant	168,042.03	201,567.33
3446	SB96 Block Grant Reimbursement	0.00	28,678.91
6100	Material Prior Period Revenue Adjustments	920.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,126,016.11	3,122,332.24

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2014 Value	2015 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
	1XX		Personal Services - Salaries	804,673.23	764,495.17
	2XX		Personal Services - Employee Benefits	125,779.20	117,975.22
	3XX		Purchased Professional and Technical Services	1,897.50	3,982.32
	4XX		Purchased Property Services	14,715.72	11,155.82
	5XX		Other Purchased Services	764.02	2,066.44
	6XX		Supplies and Materials	41,860.65	39,851.04
	810		Dues and Fees	325.00	30.00
21XX Support Services - Students					
	1XX		Personal Services - Salaries	80,795.00	81,999.88
	2XX		Personal Services - Employee Benefits	8,160.78	8,740.99
	3XX		Purchased Professional and Technical Services	40,921.02	10,578.00
	5XX		Other Purchased Services	3,262.99	3,034.48
	6XX		Supplies and Materials	2,221.71	2,231.23



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2014 Value	2015 Value	
		221X	Improvement of Instruction Services			
		1XX	Personal Services - Salaries	21,426.50	21,640.57	
		2XX	Personal Services - Employee Benefits	4,391.65	3,629.12	
		3XX	Purchased Professional and Technical Services	354.75	264.00	
		4XX	Purchased Property Services	970.39	618.53	
		5XX	Other Purchased Services	1,329.01	754.61	
		6XX	Supplies and Materials	1,155.86	951.77	
		810	Dues and Fees	192.74	196.02	
		222X	Educational Media Services			
		1XX	Personal Services - Salaries	47,383.95	49,339.12	
		2XX	Personal Services - Employee Benefits	3,068.21	2,920.28	
		4XX	Purchased Property Services	679.71	1,107.62	
		5XX	Other Purchased Services	203.30	0.00	
		6XX	Supplies and Materials	9,522.45	7,284.34	
		810	Dues and Fees	55.00	99.00	
		23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	34,314.07	35,643.33	
		2XX	Personal Services - Employee Benefits	6,992.02	6,631.85	
		3XX	Purchased Professional and Technical Services	3,398.92	1,996.10	
		5XX	Other Purchased Services	8,367.98	8,621.31	
		6XX	Supplies and Materials	1,272.74	560.76	
		810	Dues and Fees	2,619.87	2,567.07	
		24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	240,296.70	241,827.59	
		2XX	Personal Services - Employee Benefits	64,011.62	59,551.25	
		4XX	Purchased Property Services	308.88	324.32	
		5XX	Other Purchased Services	6,610.61	2,946.29	
		6XX	Supplies and Materials	3,441.21	4,295.74	
		810	Dues and Fees	1,665.00	1,685.00	
		25XX	Support Services - Business			
		1XX	Personal Services - Salaries	100,792.06	108,496.13	
		2XX	Personal Services - Employee Benefits	20,523.57	19,997.22	
		3XX	Purchased Professional and Technical Services	6,863.16	6,861.17	
		4XX	Purchased Property Services	4,407.21	7,552.21	
		5XX	Other Purchased Services	3,603.82	3,390.81	
		6XX	Supplies and Materials	4,831.60	1,953.88	
		810	Dues and Fees	478.50	82.50	
		26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	194,225.83	191,877.49	
		2XX	Personal Services - Employee Benefits	68,819.97	62,818.83	
		3XX	Purchased Professional and Technical Services	2,039.88	13,194.88	
		4XX	Purchased Property Services	218,646.72	217,920.78	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2014 Value	2015 Value	
			5XX Other Purchased Services	20,691.18	32,036.01	
			6XX Supplies and Materials	58,680.05	44,926.06	
			7XX Property and Equipment Acquisition	0.00	8,015.33	
			810 Dues and Fees	264.00	186.00	
			27XX Student Transportation Services			
			1XX Personal Services - Salaries	29.09	0.00	
			2XX Personal Services - Employee Benefits	2.02	0.00	
			280 Special Education - Local and State			
			1XXX Instruction			
			1XX Personal Services - Salaries	183,612.55	187,049.11	
			2XX Personal Services - Employee Benefits	25,847.52	26,271.32	
			5XX Other Purchased Services	1,648.29	1,382.46	
			6XX Supplies and Materials	1,749.76	1,479.07	
			27XX Student Transportation Services			
			1XX Personal Services - Salaries	2,768.83	0.00	
			2XX Personal Services - Employee Benefits	115.48	0.00	
			62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	10,903.82	10,607.89	
			316 Data For Achievement			
			25XX Support Services - Business			
			3XX Purchased Professional and Technical Services	495.82	0.00	
			6XX Supplies and Materials	1,369.50	4,174.50	
			365 Indian Education for All - OTO & Ongoing			
			1XXX Instruction			
			1XX Personal Services - Salaries	3,533.49	3,659.94	
			2XX Personal Services - Employee Benefits	576.50	617.75	
			6XX Supplies and Materials	399.00	0.00	
			222X Educational Media Services			
			1XX Personal Services - Salaries	4,201.82	4,398.46	
			2XX Personal Services - Employee Benefits	29.76	30.99	
			390 State Career & Technical Ed Entitlement - Undistributed			
			1XXX Instruction			
			1XX Personal Services - Salaries	185,207.50	190,608.43	
			2XX Personal Services - Employee Benefits	27,686.91	29,923.55	
			4XX Purchased Property Services	766.32	1,759.55	
			5XX Other Purchased Services	493.36	304.70	
			6XX Supplies and Materials	23,579.72	21,876.97	
			710 School Sponsored Extracurricular Activities			
			34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	37,389.02	38,247.17	
			2XX Personal Services - Employee Benefits	5,143.63	5,333.49	
			5XX Other Purchased Services	84.00	350.94	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object		2014 Value	2015 Value
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			1XX Personal Services - Salaries		2,232.14	2,222.88
			2XX Personal Services - Employee Benefits		141.19	141.99
			3XX Purchased Professional and Technical Services		554.36	620.55
			4XX Purchased Property Services		2,608.50	4,758.86
			5XX Other Purchased Services		305.69	2,466.00
			6XX Supplies and Materials		35,556.09	22,330.45
		35XX	Extracurricular - Athletics			
			1XX Personal Services - Salaries		121,996.82	122,611.07
			2XX Personal Services - Employee Benefits		10,633.96	12,889.10
			3XX Purchased Professional and Technical Services		221.60	117.53
			4XX Purchased Property Services		4,903.40	4,976.95
			5XX Other Purchased Services		2,254.00	413.71
			6XX Supplies and Materials		0.00	49.99
	910	Food Services				
		31XX	Food Services			
			1XX Personal Services - Salaries		0.00	25,499.29
			2XX Personal Services - Employee Benefits		0.00	1,734.97
			5XX Other Purchased Services		194.04	204.93
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds		145,821.94	168,569.01
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					3,139,334.95	3,118,589.05

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					314,259.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,122,332.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,118,589.05	(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)					318,002.67	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

PRC	Revenue	2014 Value	2015 Value
1111	District Levy - Real Property	68,904.59	87,464.57
1112	District Levy - Personal Property	2,947.56	2,095.41
1114	District Levy - Pers Prop/Mobile Homes	742.38	451.78
1190	Penalties and Interest on Taxes	271.07	247.36
1510	Interest Earnings	2,557.20	2,987.43
2220	County On-Schedule Trans Reimb	33,071.49	29,540.16
3210	State On-Schedule Trans Reimb	33,071.49	29,540.17
3444	State School Block Grant	14,655.26	17,052.97
3445	State Combined Fund School Block Grant	26,107.34	34,405.47
3446	SB96 Block Grant Reimbursement	0.00	2,051.10
5200	Sale or Compensation for Loss of Assets	35.29	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		182,363.67	205,836.42

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

PRC	Program	Function	Object	2014 Value	2015 Value
1XX Regular Education Programs - Elementary/Secondary					
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	4,749.72	5,005.68
			2XX Personal Services - Employee Benefits	951.73	916.01
			3XX Purchased Professional and Technical Services	311.19	0.00
25XX Support Services - Business					
			1XX Personal Services - Salaries	15,037.89	11,972.04
			2XX Personal Services - Employee Benefits	3,217.35	2,623.05
26XX Operation and Maintenance of Plant Services					
			4XX Purchased Property Services	3,782.71	6,779.00
			5XX Other Purchased Services	969.08	1,115.92
27XX Student Transportation Services					
			1XX Personal Services - Salaries	95,266.98	99,354.51
			2XX Personal Services - Employee Benefits	19,531.49	20,240.65
			3XX Purchased Professional and Technical Services	3,182.18	1,574.86
			4XX Purchased Property Services	2,106.51	1,714.69
			5XX Other Purchased Services	2,591.89	4,363.78
			6XX Supplies and Materials	37,270.85	26,302.13
280 Special Education - Local and State					
27XX Student Transportation Services					
			1XX Personal Services - Salaries	13,212.21	13,041.17
			2XX Personal Services - Employee Benefits	2,946.62	3,185.59



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object		2014 Value	2015 Value
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910	Operating Transfers to Other Funds	0.00	130,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>205,128.40</u>	<u>328,189.08</u>

Schedule Of Changes Worksheet					Fund Code 10	
Beginning Fund Balance					416,325.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					205,836.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					328,189.08	(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)					293,973.30	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2014 Value	2015 Value
1111	District Levy - Real Property	12.15	46,953.13
1112	District Levy - Personal Property	0.00	1,157.56
1114	District Levy - Pers Prop/Mobile Homes	0.26	96.63
1190	Penalties and Interest on Taxes	3.89	49.18
1510	Interest Earnings	732.57	690.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		748.87	48,946.75

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

PRC	Program	Function	Object	2014 Value	2015 Value
1XX Regular Education Programs - Elementary/Secondary					
27XX Student Transportation Services					
			6XX Supplies and Materials	5,706.00	0.00
			7XX Property and Equipment Acquisition	28,006.30	60,054.51
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				33,712.30	60,054.51

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	100,340.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	48,946.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	60,054.51	(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)	89,232.86	(5)



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

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

PRC	Revenue	2014 Value	2015 Value
1111	District Levy - Real Property	22,089.72	25,791.15
1112	District Levy - Personal Property	647.89	644.14
1114	District Levy - Pers Prop/Mobile Homes	166.38	144.91
1190	Penalties and Interest on Taxes	23.86	59.90
1510	Interest Earnings	8.87	20.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>22,936.72</u>	<u>26,660.20</u>

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

PRC	Program	Function	Object	2014 Value	2015 Value
	280	Special Education - Local and State			
		1XXX	Instruction		
		1XX	Personal Services - Salaries	21,089.57	19,334.02
		2XX	Personal Services - Employee Benefits	2,146.41	4,147.09
		5XX	Other Purchased Services	240.00	220.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>23,475.98</u>	<u>23,701.11</u>

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance					-615.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					26,660.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					23,701.11	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,343.76	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14	
PRC	Revenue		2014 Value	2015 Value
	1510 Interest Earnings		1,202.85	867.13
	2240 County Retirement Distribution		418,735.16	347,261.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			419,938.01	348,128.30

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 14	
PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	144,632.74	133,864.76
			810 Dues and Fees	87,859.13	0.00
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	13,308.77	13,428.47
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	4,081.88	3,485.75
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	7,701.79	7,973.53
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	7,763.30	8,103.16
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	37,229.55	37,651.21
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	32,735.71	33,526.05
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	28,951.54	28,969.86
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	13,797.20	14,286.89
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	31,989.92	32,217.21
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	2,251.50	2,047.32
	324 Graduation Matters Montana				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	47.53	43.59
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	561.39	590.28



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2014 Value	2015 Value	
		222X	Educational Media Services			
		2XX	Personal Services - Employee Benefits	686.68	719.92	
391	State Career & Technical Ed Entitlement - Agriculture					
		1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	7,113.21	7,754.10	
392	State Career & Technical Ed Entitlement - Business					
		1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	6,435.54	
394	State Career & Technical Ed Entitlement - Family & Consumer Sciences					
		1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	8,336.05	8,466.11	
395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts					
		1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	7,799.67	7,886.67	
397	State Career & Technical Ed Entitlement - Trades & Industry					
		1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	6,284.05	0.00	
610	Adult Continuing Education Programs					
		1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	661.98	443.84	
		23XX	Support Services - General Administration			
		2XX	Personal Services - Employee Benefits	4,882.30	4,488.14	
650	Adult Basic Education/GED Programs					
		1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	521.58	386.55	
		23XX	Support Services - General Administration			
		2XX	Personal Services - Employee Benefits	1,696.84	1,710.72	
710	School Sponsored Extracurricular Activities					
		34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	6,113.75	6,265.86	
720	School Sponsored Athletics					
		27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	176.09	173.09	
		35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	18,059.53	17,057.69	
890	Other Community Services					
		33XX	Community Services			
		2XX	Personal Services - Employee Benefits	3,814.63	3,644.76	
910	Food Services					
		31XX	Food Services			
		2XX	Personal Services - Employee Benefits	0.00	2,976.66	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>479,058.31</u>	<u>384,597.73</u>	



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					131,738.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					348,128.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					384,597.73	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					95,269.40	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC	Revenue	2015 Value
106	Fergus High Donations	
1900	Other Revenue from Local Sources	1,053.33
1920	Contributions/Donations from Private Sources	900.00
108	Scoreboard Donation	
1920	Contributions/Donations from Private Sources	15,000.00
129	Flex Forfeitures	
1900	Other Revenue from Local Sources	636.64
217	ABE (Adult Basic Ed)	
3620	State Adult Basic & Literacy Education	19,908.00
4540	Adult Basic & Literacy Education (ABLE)	30,115.88
324	Graduation Matters Grant	
3240	Graduation Matters Montana	3,000.00
390	Career and Technical Ed	
3900	State Career & Technical Ed Entitlement	9,717.00
451	Vo Ed Carl Perkins Basic Grant	
4510	Carl Perkins (Federal Vo-Ed) - Basic Grant	18,203.00
456	IDEA Part B	
5700	Resources Transferred from Other School Districts or Cooperatives	58,500.00
633	District Reimbursements	
1900	Other Revenue from Local Sources	566.64
3357	Montana Administrative Claiming Reimbursement	4,813.09
5200	Sale or Compensation for Loss of Assets	151.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		162,564.83

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

PRC	Program	Function	Object	2014 Value	2015 Value
106	Fergus High Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		166.00
			4XX Purchased Property Services		273.59
			5XX Other Purchased Services		195.00
			6XX Supplies and Materials		12,860.70
	24XX Support Services - School Administration				
			6XX Supplies and Materials		622.64
			106 Subtotal		14,117.93



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2014 Value	2015 Value
108	Scoreboard Donation					
	1XX Regular Education Programs - Elementary/Secondary					
	26XX Operation and Maintenance of Plant Services					
			7XX Property and Equipment Acquisition			15,000.00
			108 Subtotal			<u>15,000.00</u>
217	ABE (Adult Basic Ed)					
	454 Adult Basic & Literacy Education (ABLE)					
	1XXX Instruction					
			1XX Personal Services - Salaries			28,655.05
			2XX Personal Services - Employee Benefits			6,845.31
			6XX Supplies and Materials			8,323.05
	21XX Support Services - Students					
			4XX Purchased Property Services			47.90
	221X Improvement of Instruction Services					
			5XX Other Purchased Services			1,443.75
	26XX Operation and Maintenance of Plant Services					
			4XX Purchased Property Services			3,618.00
			5XX Other Purchased Services			1,090.82
			217 Subtotal			<u>50,023.88</u>
252	Classified Council					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			6XX Supplies and Materials			320.11
			252 Subtotal			<u>320.11</u>
324	Graduation Matters Grant					
	324 Graduation Matters Montana					
	1XXX Instruction					
			5XX Other Purchased Services			1,776.44
			6XX Supplies and Materials			657.38
	27XX Student Transportation Services					
			1XX Personal Services - Salaries			276.39
			2XX Personal Services - Employee Benefits			11.77
			324 Subtotal			<u>2,721.98</u>
327	Advancing Agriculture Education Program					
	327 State - Advancing Agriculture Education					
	1XXX Instruction					
			5XX Other Purchased Services			1,344.89
			327 Subtotal			<u>1,344.89</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15		
PRC	Program	Function	Object		2014 Value	2015 Value	
390	Career and Technical Ed						
	391 State Career & Technical Ed Entitlement - Agriculture						
		1XXX Instruction					
			5XX Other Purchased Services			4,904.35	
			6XX Supplies and Materials			863.25	
	392 State Career & Technical Ed Entitlement - Business						
		1XXX Instruction					
			5XX Other Purchased Services			1,489.78	
			6XX Supplies and Materials			180.00	
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts						
		1XXX Instruction					
			5XX Other Purchased Services			210.05	
			6XX Supplies and Materials			565.68	
			390 Subtotal			<u>8,213.11</u>	
451	Vo Ed Carl Perkins Basic Grant						
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant						
		1XXX Instruction					
			5XX Other Purchased Services			7,141.69	
			6XX Supplies and Materials			10,716.31	
			810 Dues and Fees			345.00	
			451 Subtotal			<u>18,203.00</u>	
456	IDEA Part B						
	456 IDEA, Part B, Children with Disabilities						
		1XXX Instruction					
			1XX Personal Services - Salaries			43,216.38	
			2XX Personal Services - Employee Benefits			15,283.62	
			456 Subtotal			<u>58,500.00</u>	
509	Reimbursables						
	710 School Sponsored Extracurricular Activities						
		34XX Extracurricular - Activities					
			1XX Personal Services - Salaries			84.29	
			2XX Personal Services - Employee Benefits			14.13	
			509 Subtotal			<u>98.42</u>	
633	District Reimbursements						
	1XX Regular Education Programs - Elementary/Secondary						
		25XX Support Services - Business					
			5XX Other Purchased Services			33.00	
			633 Subtotal			<u>33.00</u>	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:						<u><u>168,576.32</u></u>	



Trustees' Financial Summary

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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					135,705.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					162,564.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					168,576.32	(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)					129,694.44	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
106 Fergus High Donations	1,953.33	14,117.93	-12,164.60
108 Scoreboard Donation	15,000.00	15,000.00	0.00
129 Flex Forfeitures	636.64	0.00	636.64
217 ABE (Adult Basic Ed)	50,023.88	50,023.88	0.00
252 Classified Council	0.00	320.11	-320.11
324 Graduation Matters Grant	3,000.00	2,721.98	278.02
327 Advancing Agriculture Education Program	0.00	1,344.89	-1,344.89
390 Career and Technical Ed	9,717.00	8,213.11	1,503.89
451 Vo Ed Carl Perkins Basic Grant	18,203.00	18,203.00	0.00
456 IDEA Part B	58,500.00	58,500.00	0.00
509 Reimbursables	0.00	98.42	-98.42
633 District Reimbursements	5,530.98	33.00	5,497.98
Total	<u>162,564.83</u>	<u>168,576.32</u>	<u>-6,011.49</u>



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

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

PRC	Revenue	2014 Value	2015 Value
1111	District Levy - Real Property	73,991.34	79,482.94
1112	District Levy - Personal Property	3,544.08	1,949.33
1114	District Levy - Pers Prop/Mobile Homes	882.67	459.15
1190	Penalties and Interest on Taxes	294.65	274.72
1340	Fees for Adult Education	32,387.00	27,991.00
1510	Interest Earnings	315.27	383.73
1900	Other Revenue from Local Sources	250.00	250.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		111,665.01	110,790.87

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

PRC	Program	Function	Object	2014 Value	2015 Value
610 Adult Continuing Education Programs					
1XXX Instruction					
		1XX	Personal Services - Salaries	4,249.00	2,915.21
		2XX	Personal Services - Employee Benefits	58.86	79.15
		3XX	Purchased Professional and Technical Services	5,511.64	5,602.00
		5XX	Other Purchased Services	60.00	981.48
		6XX	Supplies and Materials	9,721.55	8,061.49
23XX Support Services - General Administration					
		1XX	Personal Services - Salaries	31,806.87	40,328.75
		2XX	Personal Services - Employee Benefits	11,970.85	10,517.38
		4XX	Purchased Property Services	438.88	344.05
		5XX	Other Purchased Services	2,835.47	2,877.52
		6XX	Supplies and Materials	687.99	244.99
		8XX	Other Expenditures	60.00	0.00
25XX Support Services - Business					
		1XX	Personal Services - Salaries	0.00	11,196.50
		2XX	Personal Services - Employee Benefits	0.00	2,840.82
26XX Operation and Maintenance of Plant Services					
		5XX	Other Purchased Services	1,386.00	1,498.27
650 Adult Basic Education/GED Programs					
1XXX Instruction					
		1XX	Personal Services - Salaries	3,473.50	2,468.40
		2XX	Personal Services - Employee Benefits	1,387.40	1,010.66
		3XX	Purchased Professional and Technical Services	221.70	0.00
		5XX	Other Purchased Services	5.43	0.00
23XX Support Services - General Administration					
		1XX	Personal Services - Salaries	19,871.34	10,475.77



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17	
PRC	Program	Function	Object		2014 Value	2015 Value
			2XX Personal Services - Employee Benefits		5,140.98	3,008.86
			25XX Support Services - Business			
			1XX Personal Services - Salaries		12,075.94	0.00
			2XX Personal Services - Employee Benefits		2,631.20	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>113,594.60</u>	<u>104,451.30</u>

Schedule Of Changes Worksheet							Fund Code 17	
Beginning Fund Balance							49,487.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							110,790.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							104,451.30	(3)
Increase/Decrease of Reserve for Inventories								
	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances								
	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)							55,827.22	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18	
PRC	Revenue		2014 Value	2015 Value
	1311 Driver's Education Fees		21,280.00	22,330.00
	1510 Interest Earnings		26.45	92.35
	3260 State Driver's Education Reimbursement		7,600.00	4,899.72
	6100 Material Prior Period Revenue Adjustments		-0.03	-211.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			28,906.42	27,110.71

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18	
PRC	Program	Function	Object		2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			1XX Personal Services - Salaries		18,002.55	21,863.27
			2XX Personal Services - Employee Benefits		1,474.97	2,421.87
			3XX Purchased Professional and Technical Services		0.00	168.62
			4XX Purchased Property Services		53.60	43.56
			5XX Other Purchased Services		566.66	681.62
			6XX Supplies and Materials		1,131.23	29.98
	24XX Support Services - School Administration					
			5XX Other Purchased Services		1,783.50	942.61
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					23,012.51	26,151.53

Schedule Of Changes Worksheet					Fund Code 18	
Beginning Fund Balance					17,592.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					27,110.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					26,151.53	(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)					18,551.47	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2014 Value	2015 Value
	1510 Interest Earnings	54.40	52.47
	1910 Rentals	10,758.75	15,495.25
	6100 Material Prior Period Revenue Adjustments	975.00	0.00
147	High School Band Rental		
	1910 Rentals	180.00	605.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		11,968.15	16,152.72

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials	193.94	350.79
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	4,893.59	5,677.56
			2XX Personal Services - Employee Benefits	654.21	769.25
			3XX Purchased Professional and Technical Services	2,021.72	3,076.60
			4XX Purchased Property Services	2,832.00	929.70
			6XX Supplies and Materials	452.36	1,484.88
			7XX Property and Equipment Acquisition	0.00	5,413.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				11,047.82	17,702.28

Schedule Of Changes Worksheet

Fund Code 20

Beginning Fund Balance	9,905.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,152.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	17,702.28	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,355.62	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2014 Value	2015 Value
	1510 Interest Earnings	151.83	177.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>151.83</u>	<u>177.35</u>

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

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

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance					25,785.58 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					177.35 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					25,962.93 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

24 - Metal Mines Tax Reserve Fund

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

PRC	Revenue	2014 Value	2015 Value
	1510 Interest Earnings	980.78	1,145.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>980.78</u>	<u>1,145.60</u>

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

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

Schedule Of Changes Worksheet

Fund Code 24

Beginning Fund Balance					166,552.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,145.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					167,697.75	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

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

PRC	Revenue	2014 Value	2015 Value
1111	District Levy - Real Property	50,710.20	52,627.31
1112	District Levy - Personal Property	2,308.84	1,287.53
1114	District Levy - Pers Prop/Mobile Homes	576.94	311.24
1190	Penalties and Interest on Taxes	187.93	179.80
1510	Interest Earnings	590.86	770.75
3281	State Technology Aid	5,659.23	2,739.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		60,034.00	57,915.98

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

PRC	Program	Function	Object	2014 Value	2015 Value
1XX Regular Education Programs - Elementary/Secondary					
222X Educational Media Services					
		3XX	Purchased Professional and Technical Services	721.08	3,256.70
		4XX	Purchased Property Services	636.00	0.00
		5XX	Other Purchased Services	2,663.62	2,077.06
		6XX	Supplies and Materials	38,994.49	18,043.39
25XX Support Services - Business					
		3XX	Purchased Professional and Technical Services	1,984.97	1,053.02
		4XX	Purchased Property Services	36.71	3.79
		5XX	Other Purchased Services	1,013.30	859.62
		6XX	Supplies and Materials	1,096.74	5,266.76
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				47,146.91	30,560.34

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	96,238.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	57,915.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	30,560.34	(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)	123,594.41	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29	
PRC	Revenue		2014 Value	2015 Value
	1510 Interest Earnings		900.04	1,072.19
	1900 Other Revenue from Local Sources		800.00	1,475.67
	3447 SB96 Combined Block Grant Reimbursement		0.00	7,098.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>1,700.04</u>	<u>9,646.42</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 29	
PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	5,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>5,500.00</u>

Schedule Of Changes Worksheet

Schedule Of Changes Worksheet							Fund Code 29	
Beginning Fund Balance							153,302.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							9,646.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							5,500.00	(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)							157,448.44	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2014 Value	2015 Value
1510	Interest Earnings	409.59	484.57
1900	Other Revenue from Local Sources	26.14	0.00
1910	Rentals	800.00	0.00
5200	Sale or Compensation for Loss of Assets	425.70	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,661.43	484.57

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

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

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance					70,449.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					484.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					70,933.97	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

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

PRC	Revenue	2014 Value	2015 Value
1111	District Levy - Real Property	91,606.18	95,121.65
1112	District Levy - Personal Property	4,172.26	2,327.36
1114	District Levy - Pers Prop/Mobile Homes	1,042.62	562.35
1190	Penalties and Interest on Taxes	342.33	325.43
1510	Interest Earnings	4,970.33	6,503.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>102,133.72</u>	<u>104,840.65</u>

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

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

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance					895,825.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					104,840.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,000,666.61	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

PRC	Revenue	2014 Value	2015 Value
	1510 Interest Earnings	565.70	669.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>565.70</u>	<u>669.61</u>

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

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

Schedule Of Changes Worksheet

Fund Code 81

Beginning Fund Balance					109,879.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					669.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					110,549.12	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 82	
PRC	Revenue		2014 Value	2015 Value
	1510 Interest Earnings		1,084.52	1,768.66
128	County Schools Technology Services			
	5700 Resources Transferred from Other School Districts or Cooperatives		106,832.38	121,356.95
201	General Fund			
	5300 Operating Transfers from Other Funds		79,063.99	84,639.28
	5700 Resources Transferred from Other School Districts or Cooperatives		12,856.76	21,825.95
210	Transportation			
	5300 Operating Transfers from Other Funds		0.00	130,000.00
221	Curriculum			
	5300 Operating Transfers from Other Funds		20,000.00	40,000.00
	5700 Resources Transferred from Other School Districts or Cooperatives		42,500.00	41,077.11
262	Maintenance			
	5300 Operating Transfers from Other Funds		46,757.95	43,929.73
	5700 Resources Transferred from Other School Districts or Cooperatives		0.00	32,387.22
472	Construction Academy			
	5200 Sale or Compensation for Loss of Assets		137,797.00	1,200.00
	6100 Material Prior Period Revenue Adjustments		0.00	-5,000.00
824	EOCM			
	1920 Contributions/Donations from Private Sources		30,000.00	30,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>476,892.60</u>	<u>543,184.90</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 82	
PRC	Program	Function	Object	2014 Value	2015 Value
128	County Schools Technology Services				
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
		1XX	Personal Services - Salaries	86,120.45	89,232.86
		2XX	Personal Services - Employee Benefits	11,706.36	18,044.79
		4XX	Purchased Property Services	2,353.08	0.00
		5XX	Other Purchased Services	5,522.77	4,549.54
		6XX	Supplies and Materials	1,209.35	1,101.98
		8XX	Other Expenditures	400.00	400.00
201	General Fund				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
		3XX	Purchased Professional and Technical Services	0.00	37,800.00
	23XX Support Services - General Administration				
		3XX	Purchased Professional and Technical Services	0.00	10,000.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 82	
PRC	Program	Function	Object	2014 Value	2015 Value	
			5XX Other Purchased Services	0.00	9,200.00	
		26XX	Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	0.00	14,900.00	
			5XX Other Purchased Services	0.00	20,000.00	
210	Transportation					
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	0.00	10,419.31	
			5XX Other Purchased Services	0.00	1,907.76	
		27XX	Student Transportation Services			
			3XX Purchased Professional and Technical Services	0.00	3,657.07	
			4XX Purchased Property Services	0.00	3,415.67	
			5XX Other Purchased Services	0.00	9,414.31	
			6XX Supplies and Materials	0.00	59,070.61	
221	Curriculum					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX Supplies and Materials	0.00	62,500.00	
472	Construction Academy					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	53,666.51	43,757.65	
			2XX Personal Services - Employee Benefits	1,905.25	1,453.90	
			3XX Purchased Professional and Technical Services	0.00	60.00	
			4XX Purchased Property Services	0.00	965.89	
			5XX Other Purchased Services	2,178.16	1,738.97	
			6XX Supplies and Materials	79,907.06	51,960.75	
			8XX Other Expenditures	0.00	485.00	
824	EOCM					
	8XX	Community Services Programs				
		33XX	Community Services			
			1XX Personal Services - Salaries	22,817.59	21,448.39	
			2XX Personal Services - Employee Benefits	7,099.05	6,643.73	
			5XX Other Purchased Services	269.18	234.18	
			6XX Supplies and Materials	0.00	70.36	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				275,154.81	484,432.72	



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Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance					380,083.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					543,184.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					484,432.72	(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)					438,835.40	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

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

PRC	Revenue	2014 Value	2015 Value
	1510 Interest Earnings	15.03	14.79
	1XXX Revenues from Student Activities	350,392.95	362,954.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>350,407.98</u>	<u>362,969.53</u>

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

PRC	Program	Function	Object	2014 Value	2015 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	350,184.36	346,751.01
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>350,184.36</u>	<u>346,751.01</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	131,290.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	362,969.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	346,751.01	(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)	147,508.97	(5)



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Detail Expenditure

Fund	Account	Description	2014 Value	2015 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	121,320.25	124,353.83
XX	39X 1XXX 112	Certified Teacher Staff Salaries	185,207.50	190,608.43
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,090,723.98	1,046,685.37
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	10,827.62	71,536.73
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,320.90	953.33
XX	XXX 26XX 41X	Energy Utility Services	150,643.20	160,564.06
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	240.00	220.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	52,526.25
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	52,526.25

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	17,508.75
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	75,637.80
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	250,490.96
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

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

Percentage of Special Ed Funding FY2017 Maximum Budget: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	187,049.11	19,334.02	0.00	0.00	0.00
280	1XXX	2XX	26,271.32	4,147.09	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	1,382.46	220.00	0.00	0.00	0.00
280	1XXX	6XX	1,479.07	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	10,607.89	0.00	0.00	0.00	0.00
Totals			226,789.85	23,701.11	0.00	0.00	0.00

250,490.96

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

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



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

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	360,648.45	0.00	0.00	0.00	360,648.45
Land Improvements	763,349.78	0.00	0.00	0.00	763,349.78
Buildings	6,609,522.53	0.00	0.00	0.00	6,609,522.53
*** Machinery and Equipment	1,490,953.91	-2,805.00	128,986.84	61,410.94	1,555,724.81
Totals at Historical Cost	9,224,474.67	-2,805.00	128,986.84	61,410.94	9,289,245.57
Depreciation					
Improvement Accum	583,572.98	0.00	33,096.14	0.00	616,669.12
Building Accum	3,905,302.32	0.00	139,387.98	0.00	4,044,690.30
Machinery and Equipment Accum	1,116,063.39	0.00	95,476.09	61,410.94	1,150,128.54
Total Accumulated Depreciation	5,604,938.69	0.00	267,960.21	61,410.94	5,811,487.96
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	3,619,535.98	-2,805.00	-138,973.37	0.00	3,477,757.61

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

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

*** Has comments.



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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2014	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance () [a+b-c-d]	(f) Current Portion Due FY2016	(g) Long-Term Portion Due FY2017
Governmental Activities							
Compensated Absences	236,255.57	28,558.73	0.00	0.00	264,814.30	0.00	264,814.30
Other Post Employment Benefits	788,935.00	114,558.00	0.00	528,586.00	374,907.00	0.00	374,907.00
Other	12,000.00	7,500.00	0.00	0.00	19,500.00	0.00	19,500.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	1,037,190.57	150,616.73	0.00	528,586.00	659,221.30	0.00	659,221.30

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

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

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



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Net Pension Liability FY2015

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	0.00	677,205.70	0.00	677,205.70
Net Pension - TRS	0.00	2,013,838.80	0.00	2,013,838.80