

FY2014-15

Submit ID: 0777-30305532

43 Roosevelt County 0777 Culbertson Elem

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

Co	ertification
Business Manager/Clerk: Lora Finnicum	Phone #: (406) 787-6245
(Signature)	8-18-2015 (Date)
Chair, Board of Trustees: Paul Finnicum	
Land 3. D	8/18/15
(Signature)	(Date)
County Superintendent: Jeri Toavs	
(Signature)	(Date)

Software

Accounting Package: Foxie Lady

For FY15 did the district employ a certified special education director?

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.

lectronic 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#
304	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A090925	84.358A
308	Title I Improving Basic Programs	FEDERAL	43-0777-3111	84.010A
309	Title VII, Indian Education	FEDERAL	S060A100114	84.060
311	Johnson O'Malley (JOM)	FEDERAL		15.130
313	Jobs for Montana Graduates	STATE	STATE	State
315	MISCELLANEOUS	LOCAL	LOCAL	
910	Budget Amendment			



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	ASSETS, LIABILITIES, AND FUND BALANCE	General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund	School Food Services Fund
AS	SSETS AND OTHER DEBITS		(10)	(11)	(12)
01	Cash & Investments (101-119) Less Warrants Payable (620)	136,389.87	99,812.50		
02	Taxes Receivable - Real and Personal (120-149)	3,959.36	4,393.00		
03	Taxes Receivable - Protested (150-159)	3,750.56	3,041.02		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	10,000.69	11,513.85		
06	Other Current Assets (190-210)		11,010.00		
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			art or after a decimal to the last of	
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	154,100.48	118,760.37		
DE	FERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
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				
DEF	ERRED INFLOWS				
36	Deferred Inflows (680)	7,709.92	7,434,02		
FUN	D BALANCE/EQUITY		,,,,,,,,,		
7	Reserve for Inventories (951)				
8	Reserve for Encumbrances (953)	4,062.69		Action of the second of	
7	TIF Fund Balance For Budget	78-			
8 1	Fund Balance for Budget	142,327.87	111,326.35		
2 7	TOTAL FUND BALANCE/EQUITY	146,390.56	111,326.35		
	OTAL LIABILITIES AND FUND	154,100.48	118,760.37		



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	ASSETS, LIABILITIES, AND FUND BALANCE	Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASS	SETS AND OTHER DEBITS				
	Cash & Investments (101-119) Less Warrants Payable (620)		91,493.52	68,150.67	26,557.45
02	Taxes Receivable - Real and Personal (120-149)				516.88
03	Taxes Receivable - Protested (150-159)				345.01
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				1,347.83
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		91,493.52	68,150.67	28,767.17
DE	FERRED OUTFLOWS				
21	Deferred Outflows (501)				
LL	ABILITIES				
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				
DE	EFERRED INFLOWS				
36	Deferred Inflows (680)				861.89
FL	IND BALANCE/EQUITY				
37					
38				1,665.31	3,142.03
48			91,493.52	66,485.36	24,763.25
52			91,493.52	68,150.67	27,905.28
53			91,493.52	68,150.67	28,767.17



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	ASSETS, LIABILITIES, AND FUND BALANCE	Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund	Compensated Absence Fund
AS	SETS AND OTHER DEBITS		(D)	(20)	(21)
01	Cash & Investments (101-119) Less Warrants Payable (620)				9,474.42
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)		3		
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				(BEARSELL) FILES
	FERRED OUTFLOWS				9,474.42
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
3	Due to Other Governments (611)				
5	Other Current Liabilities (621-679)				
7	Other Liabilities (690 - 699)				
5	TOTAL LIABILITIES				The same of the second
EF	ERRED INFLOWS				
6 1	Deferred Inflows (680)				
UN	D BALANCE/EQUITY				
	eserve for Inventories (951)			and the same of th	
_	eserve for Encumbrances (953)				
_	und Balance for Budget	 			
_	OTAL FUND BALANCE/EQUITY				9,474.42
Т	OTAL LIABILITIES AND FUND				9,474.42 9,474.42



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	ASSETS, LIABILITIES, AND FUND BALANCE	Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASS	SETS AND OTHER DEBITS				
	Cash & Investments (101-119) Less Warrants Payable (620)			62,674.59	
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		9	62,674.59	
DE	FERRED OUTFLOWS				
	Deferred Outflows (501)				
LIA	ABILITIES				
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				
DE	FERRED INFLOWS	7,535 84 1170,961			
-					
FU	IND BALANCE/EQUITY				
37					
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			62,674.59	
52	TOTAL FUND BALANCE/EQUITY			62,674.59	
53				62,674.59	



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	ASSETS, LIABILITIES, AND FUND BALANCE	Technology Fund (28)	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
AS	SETS AND OTHER DEBITS		(29)	(45)	(50)
01	Cash & Investments (101-119) Less Warrants Payable (620)	160.41	73,949.56		
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)				
)9	Deposits (250)				
0	TOTAL ASSETS AND OTHER DEBITS	160.41			
	TERRED OUTFLOWS	100.41	73,949.56		
1	Deferred Outflows (501)				
JAI	BILITIES				
2 I	Payable to Other Funds (601-606)				
	Due to Other Governments (611)				
\neg	Other Current Liabilities (621-679)				
	Other Liabilities (690 - 699)				
T	OTAL LIABILITIES				
EFE	ERRED INFLOWS				
_	eferred Inflows (680)				
JND	BALANCE/EQUITY				
$\overline{}$	eserve for Inventories (951)				
$\overline{}$	eserve for Encumbrances (953)				
_	eserve for Endowments (954)				
	F Fund Balance For Budget				
_	nd Balance for Budget	1/0.4			
_	OTAL FUND BALANCE/EQUITY	160.41	73,949.56		
то	TAL LIABILITIES AND FUND	160.41	73,949.56 73,949.56		



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	ASSETS, LIABILITIES, AND FUND BALANCE	Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
	Taxes Receivable - Protested (150-159)				
	Receivables from Other Funds (160-179)				_
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)		6.0		
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)				1
20	TOTAL ASSETS AND OTHER DEBITS				
DE	FERRED OUTFLOWS				
	Deferred Outflows (501)				
	ABILITIES				
22	((0) (0()				
23					
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)			912	
35					+
D	EFERRED INFLOWS				
36					
	UND BALANCE/EQUITY				
3	1 (051)				
38					
4					
4					
_	8 Fund Balance for Budget				



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50	Invested in Capital Assets, Net of Related Debt	ı
52	TOTAL FUND BALANCE/EQUITY	
	TOTAL LIABILITIES AND FUND BALANCE	



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	ASSETS, LIABILITIES, AND FUND BALANCE	Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
ASS	ETS AND OTHER DEBITS				
	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)			<u> </u>	
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				
DE	FERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
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				ļ
DE	FERRED INFLOWS	1			
36	Deferred Inflows (680)				
FU	ND BALANCE/EQUITY				
38					
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		1		



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		T			·
	ASSETS, LIABILITIES, AND FUND BALANCE	Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
AS	SETS 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)			Control of the Assessment Control	
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DE	FERRED OUTFLOWS				
21	Deferred Outflows (501)	1.00			
LIA	BILITIES				
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				
DEF	ERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	D BALANCE/EQUITY				
38	Reserve for Encumbrances (953)			100	
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48 1	Fund Balance for Budget				
	nvested in Capital Assets, Net of Related Debt				
	OTAL FUND BALANCE/EQUITY				
	FOTAL LIABILITIES AND FUND BALANCE				



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	ASSETS, LIABILITIES, AND FUND BALANCE	Private Purpose Trust (spend interest (81)	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85)
AS	SETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)		84,365.34		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			s	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		84,365.34		
DE	FERRED OUTFLOWS				
21	Deferred Outflows (501)				
LL	ABILITIES				
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				
DE	FERRED INFLOWS				
36	Deferred Inflows (680)				
FU	ND BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		84,365.34		
52	TOTAL FUND BALANCE/EQUITY		84,365.34		
53	TOTAL LIABILITIES AND FUND BALANCE		84,365.34		



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	ASSETS, LIABILITIES, AND FUND BALANCE	Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
AS	SETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	30,791.98	70,753.60		
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	30,791.98	70,753.60		
LIA	ABILITIES		The second second		
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	30,791.98	70,753.60		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	30,791.98	70,753.60		
FUI	ND BALANCE/EQUITY				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	30,791.98	70,753.60		



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		Agency - A	Agency - B	Agency - C	Agency - D
	ASSETS, LIABILITIES, AND FUND BALANCE	(90)	(91)	(92)	(93)
AS	SETS 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				
LIA	ABILITIES				
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				
FU.	ND BALANCE/EQUITY				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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	ASSETS, LIABILITIES, AND FUND BALANCE	Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
AS	SETS 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	1			
LIA	BILITIES				
22	Payable to Other Funds (601-606)			ALL MAN	
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUI	ND BALANCE/EQUITY				
52	TOTAL FUND BALANCE/EQUITY				
	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 2014 Value 2015 Value

Total Current Revenues, Other Financing Sources and Residual Equity

Transfers In:

0.00
0.00

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

PRC	Revenue	2014 Value	2015 Value
	1110 District Tax Levy	311,528.93	154,042.88
	1113 District Levy - Heavy Motor Vehicles	0.00	540.72
	1190 Penalties and Interest on Taxes	139.94	5,443.73
	1510 Interest Earnings	700.19	407.89
	1900 Other Revenue from Local Sources	229.52	330.90
	3110 Direct State Aid	530,202.03	553,364.76
	3111 Quality Educator	56,526.44	54,147.60
	3112 At Risk Student	5,345.12	5,919.13
	3113 Indian Education For All	4,059.60	4,182.00
	3114 American Indian Achievement Gap	15,200.00	15,200.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	29,931.59	31,211.25
	3116 Data For Achievement	1,990.00	3,075.00
	3118 Natural Resource Development	0.00	3,943.37
	3120 State Guaranteed Tax Base Aid	13,061.85	0.00
	3444 State School Block Grant	76,153.98	90,425.61
	3446 SB96 Block Grant Reimbursement	0.00	6,360.39
	3460 Montana Oil and Gas Tax	350,551.11	741,280.23
	5200 Sale or Compensation for Loss of Assets	0.00	500.00
	6100 Material Prior Period Revenue Adjustments	11.74	0.00
7F (1	Course Develope Other Financing Sources and Posidual Equity		

Total Current Revenues, Other Financing Sources and Residual Equity

Transfers In:

1,395,632.04
1,670,375.46

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

PRC	Program	Function	Object		2014 Value	2015 Value
	1XX Regula	r Education Pr	rograms - Elementa	ry/Secondary		
		1XXX Instru	uction			
			1XX Personal Serv	vices - Salaries	786,474.54	784,273.54
			2XX Personal Serv	vices - Employee Benefits	22,118.53	22,548.89
				ofessional and Technical Services	8,232.36	2,505.25
			4XX Purchased Pr		0.00	3,593.88
			5XX Other Purcha	• •	977.60	5,038.80

Montana Automated Education Financial and Information Reporting System 8/17/2015 2:43:27PM PRD rptTfs.rpt



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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	2014 Value	2015 Value
	1XX Regula	r Education Pr 1XXX Instru	ograms - Elementary/Secondary action		
			6XX Supplies and Materials	73,452.21	56,073.41
		21XX Suppo	rt Services - Students	,	30,073.11
			5XX Other Purchased Services	5,625.00	3,750.00
		221X Improv	ement of Instruction Services		200 - 200 - 200 - 200
			1XX Personal Services - Salaries	22,264.03	26,464.99
		222V D.1	2XX Personal Services - Employee Benefits	253.17	328.10
		222X Educat	ional Media Services		
		22VV Sunna	6XX Supplies and Materials	2,672.74	4,292.72
		23AA Suppoi	t Services - General Administration 1XX Personal Services - Salaries		
			2XX Personal Services - Employee Benefits	52,469.32	48,612.24
			3XX Purchased Professional and Technical Services	596.65	602.68
			5XX Other Purchased Services	7,685.00	7,844.07
			6XX Supplies and Materials	21,384.15 11,307.70	22,356.02
			810 Dues and Fees	10,168.00	5,598.96 3,549.00
			t Services - School Administration	- 1,200,00	3,347.00
			5XX Other Purchased Services	527.19	0.00
			6XX Supplies and Materials	801.96	1,250.00
			t Services - Business		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
			1XX Personal Services - Salaries	28,803.90	33,215.57
			2XX Personal Services - Employee Benefits	456.42	550.54
		26XX Operati	on and Maintenance of Plant Services		
			1XX Personal Services - Salaries	90,193.12	118,710.67
			2XX Personal Services - Employee Benefits 4XX Purchased Property Services	1,025.62	1,471.73
			6XX Supplies and Materials	37,233.52	49,961.69
	280 Special Ed			25,471.82	50,867.86
•		1XXX Instruct			
			IXX Personal Services - Salaries	50.000.00	
			2XX Personal Services - Employee Benefits	58,222.80	91,943.77
		.3	BXX Purchased Professional and Technical Services	1,562.32 0.00	2,392.09
		5	SXX Other Purchased Services	366.32	2,574.00 154.20
			XXX Supplies and Materials	1,983.12	2,057.92
	6	2XX Resource	es Transferred to Other School Districts or Cooperatives		_,007.52
		9	20 Resources Transferred to Other School Districts or Cooperatives	3,292.04	3,433.24
3	29 State Misce	llaneous Gran	ts	***************************************	, .co.2 /
	1	XXX Instructi			
		6	XX Supplies and Materials	200.00	0.00
7			urricular Activities		0.00
		7XX Student 7	Transportation Services		
Mantra			XX Personal Services - Salaries	2,875.50	2,254.50
8/17/2015 2:4	mated Education Fin 43:27PM PRD rptT	ancial and Informat fs.rpt	ion Reporting System		Page 17 of 45



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43 Roosevelt County 0777 Culbertson Elem

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	2014 Value	2015 Value
	710 School S	Sponsored Extr	acurricular Activities		
			nt Transportation Services		
			2XX Personal Services - Employee Benefits	32.70	27.95
			4XX Purchased Property Services	1,845.49	4,767.78
			5XX Other Purchased Services	2,580.38	0.00
			6XX Supplies and Materials	8,704.08	2,300.43
		34XX Extra	curricular - Activities		Managerical worder
			1XX Personal Services - Salaries	1,400.00	700.00
			2XX Personal Services - Employee Benefits	15.92	8.68
			5XX Other Purchased Services	6,011.96	6,578.40
	720 School S	Sponsored Athl	letics		
			nt Transportation Services		
			1XX Personal Services - Salaries	0.00	243.00
			2XX Personal Services - Employee Benefits	0.00	3.01
			5XX Other Purchased Services	3,821.58	0.00
		35XX Extra	curricular - Athletics		
			1XX Personal Services - Salaries	13,250.00	12,722.00
			2XX Personal Services - Employee Benefits	150.67	157.72
			3XX Purchased Professional and Technical Services	1,200.00	1,137.50
			5XX Other Purchased Services	1,077.36	1,464.19
	910 Food Se	rvices			
		31XX Food	Services		
			6XX Supplies and Materials	6,675.55	568.48
	999 Undistr	ibuted			
			ating Transfers to Other Funds		20 POST 200
		•	910 Operating Transfers to Other Funds	3,624.05	4,171.93
910 Bn	dget Amendm	ent			
) I O D II			rograms - Elementary/Secondary		
		1XXX Instr			
			6XX Supplies and Materials	0.00	2,214.90
		23XX Suppo	ort Services - General Administration		
			6XX Supplies and Materials	0.00	1,266.56
			810 Dues and Fees	0.00	10,965.00
		4XXX Facil	ities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	0.00	182,209.80
	910 Food Se	ervices			
	,0000000000000000000000000000000000000	31XX Food	Services		
			6XX Supplies and Materials	0.00	93,343.74
		010 51	htatal	0.00	290,000.00
		910 Sul	ututai		encommon 🖋 mar su monta de 1940 (1940)

911

1XX Regular Education Programs - Elementary/Secondary



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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			2014 Value	2015 V	/alue
911						At 10		wide
	1XX Regula	r Education Pr 222X Educa	ograms - Elementar tional Media Service	es				
		22222	6XX Supplies and			3,000.00		0.00
		23XX Suppo	rt Services - Genera	l Administration				
		26XX Onere	tion and Maintenan	ofessional and Technica	l Services	9,000.00		0.00
		ZOAA Opera	4XX Purchased Pro	perty Services		42 000 00		
			6XX Supplies and I			43,000.00 25,000.00		0.00
	910 Food Ser	vices				25,000.00		0.00
		31XX Food S						
			6XX Supplies and M	Materials		55,000.00		0.00
		911 Subt	otal			135,000.00		0.00
Total C	Current Exp	enditures, C	Other Financing	Uses and Residual				
Equity	Transfers (Out:				1,464,086.39	1,683,	121.40
			Scho	edule Of Changes	Worksheet			
Beginnin	g Fund Balance	e				16	52,336.35	(1)
Total Cur	rrent Revenues	Other Financi	ng Sources and Resid	lual Equity Transfers In	1		0,375.46	X 22
Total Cur	rrent Expenditu	res, Other Fina	ncing Uses and Resid	dual Equity Transfers C	Out		3,121.40	
Increase/I	Decrease of Re	serve for Inven	tories					(-)
	Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/I	Decrease of Res	serve for Encur	nbrances					
	Year	4,062.69	Less Last Year	7,262.54	(4b)	-3,199.85		
P. J P	ID 1					-	3,199.85	(4)
Ending Fi	and Balance (1	+ 2 - 3 + 4)				146	6,390.56	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

PRC	Revenue		2014 Value	2015 Value
Total	Current Re	venues, Other Financing Sources and Residual Equity		
Trans	fers In:		0.00	0.00
Curre	nt Revenue	s, Other Financing Sources and Residual Equity Transfers In:		
PRC	Revenue		2014 Value	2015 Value
	1110 District	Tax Levy	74,289.77	144,594.69
		Levy - Heavy Motor Vehicles	0.00	437.00
		es and Interest on Taxes	49.90	1,022.95
	1510 Interest	Earnings	285.38	207.87
	2220 County	On-Schedule Trans Reimb	45,506.81	44,977.93
	3210 State On	n-Schedule Trans Reimb	38,872.70	21,981.85
	3444 State Sc	chool Block Grant	5,336.07	8,614.32
	3446 SB96 B	lock Grant Reimbursement	0.00	1,461.01
Total	Cumant Da	warnes Other Financing Sources and Pasidual Equity		
		venues, Other Financing Sources and Residual Equity	164,340.63	223,297.62
Trans	fers In:		104,540.05	223,271.02
Curre	ent Expendi	tures, Other Financing Uses and Residual Equity Transfers Out:		
PRC	Program	Function Object	2014 Value	2015 Value
	1XX Regula	r Education Programs - Elementary/Secondary		
		23XX Support Services - General Administration 1XX Personal Services - Salaries	13,350.00	13,350.00
		25XX Support Services - Business 1XX Personal Services - Salaries	6,891.36	6,427.74
		27XX Student Transportation Services		
		1XX Personal Services - Salaries	15,370.00	10,710.00
		3XX Purchased Professional and Technical Services	183.60	69.30
		5XX Other Purchased Services	189,785.49	172,637.72
		6XX Supplies and Materials	0.00	195.03
Tetal	Cumment F-	penditures, Other Financing Uses and Residual		
			225 590 45	203,389.79
Equit	y Transfers	Out:	225,580.45	203,369.79



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Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						91,418.52	(1)
Total Current Revenues,	Other Financ	eing Sources and Resid	lual Equity Transfers In			223,297.62	8.6
Total Current Expenditur	es, Other Fin	ancing Uses and Resid	dual Equity Transfers Ou	ut		203,389.79	
Increase/Decrease of Res	erve for Inve	ntories				,	(3)
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Rese	erve for Encu	imbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
F.F. F. ID. 1	1 20 2 69					0.00	(4)
Ending Fund Balance (1 +	2 - 3 + 4)					111,326.35	(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:

2014 Value 2015 Value PRC Revenue

Total Current Revenues, Other Financing Sources and Residual Equity 0.00 0.00 Transfers In:

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

2015 Value 2014 Value PRC Revenue 142.49 111 81 1510 Interest Earnings 2.79 0.00 1900 Other Revenue from Local Sources 148,780.50 266,500.00 2240 County Retirement Distribution

Total Current Revenues, Other Financing Sources and Residual Equity 148,892.31 266,645.28 Transfers In:

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

2015 Value 2014 Value Function Object PRC Program 1XX Regular Education Programs - Elementary/Secondary **1XXX Instruction** 126,370.48 126,138.18 2XX Personal Services - Employee Benefits 221X Improvement of Instruction Services 3,878.25 4,954.61 2XX Personal Services - Employee Benefits 23XX Support Services - General Administration 9,599.98 9,718.03 2XX Personal Services - Employee Benefits 24XX Support Services - School Administration 161.68 0.00 2XX Personal Services - Employee Benefits 25XX Support Services - Business 6,481.86 6,059.29 2XX Personal Services - Employee Benefits 26XX Operation and Maintenance of Plant Services 16,639.35 18,586.84 2XX Personal Services - Employee Benefits 27XX Student Transportation Services 1,723.43 2,514.64 2XX Personal Services - Employee Benefits 280 Special Education - Local and State **1XXX Instruction** 14,030.19 10,016.27 2XX Personal Services - Employee Benefits 610 Adult Continuing Education Programs **1XXX Instruction**

2XX Personal Services - Employee Benefits

710 School Sponsored Extracurricular Activities

1,165.64

894.12



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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			2014 Value	2015 V	Value
	710 School S	ponsored Extr	acurricular Activities					
		27XX Studen	nt Transportation Service					
			2XX Personal Services	- Employee Benefi	ts	226.89		182.27
		34XX Extrac	curricular - Activities					
			2XX Personal Services	- Employee Benefit	ts	229.06		114.78
	720 School S	ponsored Athle						
		27XX Studen	t Transportation Servic					
			2XX Personal Services	 Employee Benefit 	S	0.00		19.02
		35XX Extrac	urricular - Athletics					
			2XX Personal Services	 Employee Benefit 	S	1,594.39	1	,560.75
	910 Food Ser	vices						
		31XX Food S	ervices					
			2XX Personal Services	- Employee Benefit	s	0.00		184.07
910 Bud	get Amendme	nt						
	1XX Regular	Education Pro	grams - Elementary/Sec	condary				
		1XXX Instruc	ction					
			810 Dues and Fees			49,848.30		0.00
Total C	urrent Evn	enditures C	Other Financing Uses	o and Davidual				
	Transfers (ther Financing Uses	s and Residual				
Equity	Transfers C	out:				229,104.65	183,	,787.72
			Schedu	le Of Changes \	Worksheet			
Beginnin	g Fund Balance	e					8,635.96	(1)
Total Cur	rent Revenues	Other Financi	ng Sources and Residual	Equity Transfers In			66 645 20	(2)
						2	266,645.28	(2)
Total Cur	rent Expenditu	res, Other Fina	ncing Uses and Residual	Equity Transfers O	ut	1	83,787.72	(3)
Increase/I	Decrease of Re	serve for Inven	tories					
This	Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/I	Decrease of Re	serve for Encur	nbrances					
	Year	0.00	Less Last Year	0.00	(4b)	0.00		
					()	0.00	0.00	(4)
Ending E	and Balance (1	±2 2±4)					0.00	(4)
Ending Ft	ina Dalance (1	T 2 - 3 + 4)					91,493.52	(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:

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: Current Revenues, Other Financing Sources and Residual Equity Transfers In: PRC Revenue 304 Title VI,Part B,Subpart 1,Small Rural Schools(SRS) 4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS) 308 Title I Improving Basic Programs 4200 Title I, Part A, Improving Basic Programs 4200 Title VII, Indian Education 4130 Title VII Indian Education 4130 Title VII Indian Education 20,213.00
Transfers In: 0.00 Current Revenues, Other Financing Sources and Residual Equity Transfers In: PRC Revenue 304 Title VI,Part B,Subpart 1,Small Rural Schools(SRS) 4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS) 27,495.00 308 Title I Improving Basic Programs 4200 Title I, Part A, Improving Basic Programs 4200 Title VII, Indian Education 4130 Title VII Indian Education 4130 Title VII Indian Education 20,213.00
Current Revenues, Other Financing Sources and Residual Equity Transfers In: PRC Revenue 304 Title VI,Part B,Subpart 1,Small Rural Schools(SRS) 4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS) 27,495.00 308 Title I Improving Basic Programs 4200 Title I, Part A, Improving Basic Programs 4200 Title VII, Indian Education 4130 Title VII Indian Education 20,213.00
PRC Revenue 304 Title VI,Part B,Subpart 1,Small Rural Schools(SRS) 4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS) 308 Title I Improving Basic Programs 4200 Title I, Part A, Improving Basic Programs 4200 Title VII, Indian Education 4130 Title VII Indian Education 20,213.00
304 Title VI,Part B,Subpart 1,Small Rural Schools(SRS) 4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS) 308 Title I Improving Basic Programs 4200 Title I, Part A, Improving Basic Programs 87,557.00 309 Title VII, Indian Education 4130 Title VII Indian Education 20,213.00
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS) 308 Title I Improving Basic Programs 4200 Title I, Part A, Improving Basic Programs 87,557.00 309 Title VII, Indian Education 4130 Title VII Indian Education 20,213.00
308 Title I Improving Basic Programs 4200 Title I, Part A, Improving Basic Programs 87,557.00 309 Title VII, Indian Education 4130 Title VII Indian Education 20,213.00
4200 Title I, Part A, Improving Basic Programs 309 Title VII, Indian Education 4130 Title VII Indian Education 20,213.00
309 Title VII, Indian Education 4130 Title VII Indian Education 20,213.00
4130 Title VII Indian Education 20,213.00
311 Johnson O'Malley (JOM)
4140 Federal Johnson O'Malley (JOM) 5,322.15
313 Jobs for Montana Graduates 3290 State - Other State Grants 1,750.00
3290 State - Other State Grants 1,750.00 315 MISCELLANEOUS
1510 Interest Earnings 76.19 1900 Other Revenue from Local Sources 1,312.65
315 Subtotal 1,388.84
Total Current Revenues, Other Financing Sources and Residual Equity
Transfers In: 143,725.99
Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:
PRC Program Function Object 2015 Value
304 Title VI,Part B,Subpart 1,Small Rural Schools(SRS) 412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)
1XXX Instruction 5XX Other Purchased Services 2,613.04
6XX Supplies and Materials 24,881.96
304 Subtotal 27,495.00
308 Title I Improving Basic Programs

420 Title I, Part A, Improving Basic Programs
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	2015 Value
308 Tit	le I Improving	Basic Program	18	
			ing Basic Programs	
		1XXX Instru		
			1XX Personal Services - Salaries	73,648.48
			2XX Personal Services - Employee Benefits	11,336.36
			6XX Supplies and Materials	2,572.16
		308 Sub	total	87,557.00
309 Titl	e VII, Indian l	Education		67,557.00
		Indian Educat	ion	
		1XXX Instru		
			1XX Personal Services - Salaries	17 452 20
			2XX Personal Services - Employee Benefits	17,452.30 2,760.70
			Ţ	2,700.70
		309 Subt	otal	20,213.00
311 John	nson O'Malley	(JOM)		annun v uttor control tente
	414 Federal J	ohnson O'Mal	ley (JOM)	
		1XXX Instru	tion	
			5XX Other Purchased Services	150.00
			6XX Supplies and Materials	3,753.06
		211 6		***
		311 Subt	JULI	3,903.06
	CELLANEOU	0.000		
	1XX Regular		grams - Elementary/Secondary	
		1XXX Instruc		
			6XX Supplies and Materials	2,287.50
Total C	Current Exp	enditures, O	ther Financing Uses and Residual	
	Transfers O		0	
-47				141,455.56



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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance 76,576							
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In 143,725.99							
Total Current Expendi	tures, Other Fin	ancing Uses and Resi	dual Equity Transfers C	Out		141,455.56	(3)
Increase/Decrease of F	Reserve for Inve	ntories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of F	Reserve for Encu	ımbrances					
This Year	1,665.31	Less Last Year	12,361.70	(4b)	-10,696.39		
						-10,696.39	(4)
Ending Fund Balance (1 + 2 - 3 + 4) 68,150.67 (5)							

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
304 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	27,495.00	27,495.00	0.00
308 Title I Improving Basic Programs	87,557.00	87,557.00	0.00
309 Title VII, Indian Education	20,213.00	20,213.00	0.00
311 Johnson O'Malley (JOM)	5,322.15	3,903.06	1,419.09
313 Jobs for Montana Graduates	1,750.00	0.00	1,750.00
315 MISCELLANEOUS	1,388.84	2,287.50	-898.66
Total	143,725.99	141,455.56	2,270.43



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Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

PRC	Revenue			2014 Value	2015 Value
Total	Current Ro	evenues, Otl	ner Financing Sources and Residual Equity		
	sfers In:		•	0.00	0.00
Curr	ent Revenue	es, Other Fir	nancing Sources and Residual Equity Transfers In:		
PRC	Revenue			2014 Value	2015 Value
	1110 Distric			12,939.47	16,940.74
	1113 Distric	Levy - Heavy	Motor Vehicles	0.00	54.10
		es and Interest	on Taxes	5.74	79.72
	1510 Interest			44.63	58.26
	3445 State C	ombined Fund	School Block Grant	594.33	0.00
		venues, Oth	er Financing Sources and Residual Equity		
Trans	fers In:			13,584.17	17,132.82
Curre	nt Expendi	tures, Other	Financing Uses and Residual Equity Transfers Out:		
PRC	Program	Function	Object	2014 Value	2015 Value
	610 Adult Co		cation Programs		
		1XXX Instru			
			1XX Personal Services - Salaries 6XX Supplies and Materials	4,720.50	5,739.75
			on supplies and materials	12,049.67	3,705.68
Total (Current Exp	oenditures, (Other Financing Uses and Residual		
	Transfers			16,770.17	9,445.43



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Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

Schedule Of Changes Worksheet

Beginning Fund Balance							
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							
Total Current Expendi	tures, Other Fin	ancing Uses and Resi	dual Equity Transfers O	Out		9,445.43	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of R	Reserve for Encu	imbrances					
This Year	3,142.03	Less Last Year	11,572.42	(4b)	-8,430.39		
						-8,430.39	(4)
Ending Fund Balance	(1+2-3+4)					27,905.28	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 21 - Compensated Absence Fund

PRC	Revenue			2014 Value	2015 Value
Total	Current R	evenues Oth	er Financing Sources and Residual Equity		
	fers In:	evenues, Oth	er Financing Sources and Residual Equity	0.00	0.00
Curre	ent Revenue	es, Other Fin	ancing Sources and Residual Equity Transfers In:		
PRC	Revenue			2014 Value	2015 Value
	1510 Interes	_	04 7 1	17.38	16.31
	3300 Operati	ing Transfers fr	om Other Funds	3,624.05	4,171.93
		venues, Oth	er Financing Sources and Residual Equity		
Trans	fers In:			3,641.43	4,188.24
Surre	nt Expendi	tures, Other	Financing Uses and Residual Equity Transfers Out:		
PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regula	r Education Pr 1XXX Instru	ograms - Elementary/Secondary action		
			1XX Personal Services - Salaries	0.00	755.81
		221X Improv	vement of Instruction Services		
		ACVIV O	1XX Personal Services - Salaries	4,355.89	0.00
		26XX Opera	tion and Maintenance of Plant Services 1XX Personal Services - Salaries	199.20	2,653.23
Total (Current Ex	oenditures, (Other Financing Uses and Residual		
	Transfers		B	4,555.09	3,409.04



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Schedule of Revenues, Expenditures and Changes in Fund Balance 21 - Compensated Absence Fund

Schedule Of Changes Worksheet

Beginning Fund Balance							
Total Current Revenues,	Other Financ	ing Sources and Residu	ual Equity Transfers In			4,188.24	(2)
Total Current Expenditur	Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						
Increase/Decrease of Res	serve for Inve	ntories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Res	serve for Encu	ımbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1	+ 2 - 3 + 4)					9,474.42	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

PRC	Revenue			2014 Value	2015 Value
		evenues, Oth	er Financing Sources and Residual Equity		
Transfe	ers In:			0.00	0.00
Current	t Revenue	es, Other Fin	ancing Sources and Residual Equity Transfers In:		
PRC I	Revenue			2014 Value	2015 Value
	510 Interes	_		284.39	228.55
4	820 Federal	Impact Aid - T	itle VIII	193,963.85	239,180.51
Total Cu	urrent Re	venues, Oth	er Financing Sources and Residual Equity		
Transfer	rs In:			194,248.24	239,409.06
Surrent	Expendi	tures, Other	Financing Uses and Residual Equity Transfers Out:		
PRC P	Program	Function	Object	2014 Value	2015 Value
1	XX Regula	r Education Pr	ograms - Elementary/Secondary		
		1XXX Instru	ction 6XX Supplies and Materials		
		26VV Onere		0.00	10,776.24
		ZUAA Opera	tion and Maintenance of Plant Services 4XX Purchased Property Services		
			6XX Supplies and Materials	0.00	8,375.00
		4XXX Facilit	ies Acquisition and Construction Services	0.00	742.72
			7XX Property and Equipment Acquisition	0.00	252 005 55
		52XX Capita	Leases or Long Term Notes with Board of Investments	0.00	352,887.55
		•	840 Principal On Debt	0.00	EE 157.04
			850 Interest on Debt	0.00	55,156.94 3,421.15
	10 122201			0.00	3,421.13
Total Cu	rrent Exp	enditures, C	Other Financing Uses and Residual		
	ransfers (



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Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

Schedule Of Changes Worksheet

Beginning Fund Balance							
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							
Total Current Expenditure	es, Other Fin	ancing Uses and Resid	lual Equity Transfers O	Put		431,359.60	(3)
Increase/Decrease of Rese	erve for Inve	ntories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Rese	erve for Encu	imbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1	+2-3+4)					62,674.59	(5)



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

PRC Revenue	2014 Value	2015 Value
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		
Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	0.00
PRC Revenue	2014 Value	2015 Value
1510 Interest Earnings 3281 State Technology Aid 3445 State Combined Fund School Block Grant 3447 SB96 Combined Block Grant Reimbursement	0.83 2,568.51 0.00	0.61 1,304.07 1,187.28
Total Current Revenues, Other Financing Sources and Residual Equity Fransfers In:	0.00	264.26
Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,569.34	2,756.22
PRC Program Function Object	2014 Value	2015 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials	2,525.91	2,641.27
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,525.91	2,641.27



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

Schedule Of Changes Worksheet

Beginning Fund Balance								
Total Current Revenues,	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							
Total Current Expenditu	Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out 2,64							
Increase/Decrease of Res	serve for Inve	ntories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00			
Increase/Decrease of Res	serve for Encu	imbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00			
						0.00	(4)	
Ending Fund Balance (1	+ 2 - 3 + 4)					160.41	(5)	



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

PRC	Revenue		2014 Value	2015 Value
	Current Rosfers In:	evenues, Other Financing Sources and Residual Equity		
1 rans	siers in:		0.00	0.00
Curre	ent Revenue	es, Other Financing Sources and Residual Equity Transfers In:		
PRC	Revenue		2014 Value	2015 Value
	1510 Interest		822.47	596,95
		Revenue from Local Sources	0.00	0.02
	3460 Montar	a Oil and Gas Tax	1,614,352.30	1,143,704.27
Total	Current Re	venues, Other Financing Sources and Residual Equity		
	fers In:	g and a constant and any	1,615,174.77	1,144,301.24
Cuma	nt Euman di	town Oil Bi I V	1,013,174.77	1,144,301.24
Curre	nt Expendi	tures, Other Financing Uses and Residual Equity Transfers Out:		
PRC	Program	Function Object	2014 Value	2015 Value
	1XX Regula	r Education Programs - Elementary/Secondary 1XXX Instruction		
		1XX Personal Services - Salaries	0.00	47,668.06
		6XX Supplies and Materials	0.00	450.00
		23XX Support Services - General Administration		
		1XX Personal Services - Salaries	0.00	3,560.00
		24XX Support Services - School Administration		
		1XX Personal Services - Salaries	0.00	2,060.00
		25XX Support Services - Business		
		1XX Personal Services - Salaries	0.00	3,247.66
		26XX Operation and Maintenance of Plant Services		
		1XX Personal Services - Salaries 4XX Purchased Property Services	0.00	6,325.25
		6XX Supplies and Materials	0.00	3,672.33
		27XX Student Transportation Services	0.00	4,066.15
		7XX Property and Equipment Acquisition	0.00	120 025 55
		4XXX Facilities Acquisition and Construction Services	0.00	129,027.57
		7XX Property and Equipment Acquisition	350,294.45	397,289.34
	280 Special E	ducation - Local and State	,	571,207.54
	(i)	1XXX Instruction		
		1XX Personal Services - Salaries	0.00	2,487.68
	910 Food Serv	rices		_,107.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

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

PRC	Program	Function	Object	2014 Value	2015 Value
	910 Food Se	rvices			
		31XX Food			
			1XX Personal Services - Salaries	0.00	2,345.20
910 Bu	dget Amendm	ent			
	1XX Regula		rograms - Elementary/Secondary		
		4XXX Facili	ities Acquisition and Construction Services	500 S000	
			7XX Property and Equipment Acquisition	0.00	1,285,000.00
912					
	1XX Regula	r Education P	rograms - Elementary/Secondary		
		1XXX Instr			
			1XX Personal Services - Salaries	23,201.60	0.00
			6XX Supplies and Materials	140,241.48	0.00
		221X Impro	vement of Instruction Services		
			1XX Personal Services - Salaries	10,344.00	0.00
		25XX Suppo	ort Services - Business		
			1XX Personal Services - Salaries	5,846.40	0.00
		26XX Opera	ation and Maintenance of Plant Services		
			1XX Personal Services - Salaries	40,888.42	0.00
			4XX Purchased Property Services	12,521.42	0.00
			6XX Supplies and Materials	21,047.01	0.00
			7XX Property and Equipment Acquisition	40,585.00	0.00
		27XX Stude	nt Transportation Services		
			7XX Property and Equipment Acquisition	38,078.30	0.00
		4XXX Facili	ities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	331,955.28	0.00
		52XX Capit	al Leases or Long Term Notes with Board of Investments		
			840 Principal On Debt	107,781.40	0.00
			850 Interest on Debt	8,140.97	0.00
	280 Special I	Education - Lo	ocal and State		
	1.53	1XXX Instr			
			1XX Personal Services - Salaries	8,294.40	0.00
	910 Food Se	rvices			
		31XX Food	Services		
			1XX Personal Services - Salaries	11,074.32	0.00
		912 Sul	btotal	800,000.00	0.00
			Other Financing Uses and Residual		
Equit	y Transfers	Out:		1,150,294.45	1,887,199.24



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Schedule Of Changes Worksheet

Desirate P ID 1									
Begi	Beginning Fund Balance 960,388.64 (1)								
Total	l Current Revenues, Othe	r Financ	ing Sources and Resi	dual Equity Transfers In			1,144,301.24	(2)	
Total	Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out 1,887,199.24 (3)								
Incre	ase/Decrease of Reserve	for Inver	ntories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00			
Increa	ase/Decrease of Reserve	for Encu	mbrances						
	This Year	0.00	Less Last Year	143,541.08	(4b)	-143,541.08			
_	_						-143,541.08	(4)	
Endin	ig Fund Balance (1 + 2 -	3 + 4)					73,949.56	(5)	



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Schedule of Revenues, Expenditures and Changes in Fund Balance 81 - Private Purpose Trust (spend interest only)

PRC Revenue	2014 Value	2015 Value				
Total Current Revenues, Othe Transfers In:	er Financing Sources an	d Residual Equity	0.00	0.00		
Current Expenditures, Other	Financing Uses and Re	sidual Equity Transfers Out:				
PRC Program Function	PRC Program Function Object					
Total Current Expenditures, © Equity Transfers Out:	0.00	0.00				
	Schedule (Of Changes Worksheet				
Beginning Fund Balance				(1)		
Total Current Revenues, Other Finance	cing Sources and Residual Eq	uity Transfers In		(2)		
Total Current Expenditures, Other Fin	nancing Uses and Residual Eq	uity Transfers Out		(3)		
Increase/Decrease of Reserve for Inve	entories Less Last Year	(4a)				
Increase/Decrease of Reserve for Enc						
This Year	Less Last Year	(4b)				
				(4)		
Ending Fund Balance (1 + 2 - 3 + 4)				(5)		



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Schedule of Revenues, Expenditures and Changes in Fund Balance 86 - Payroll Fund

PRC	Revenue					2014 Value	2015 V	alue
	Current Resisters In:	venues, Oth	er Financing Sour	ces and Residual l	Equity			
Trans	iers in:					0.00		0.00
Curre	ent Expendit	tures, Other	Financing Uses ar	nd Residual Equit	y Transfers Out:			
PRC	Program	Function	Object			2014 Value	2015 V	alue
			Other Financing U	ses and Residual				
Equity	Transfers (Out:				0.00	-	0.00
			Sche	dule Of Changes \	Worksheet			
leginni	ng Fund Balanc	ce					0.00	(1)
Total Cu	arrent Revenues	s, Other Financ	cing Sources and Residu	ual Equity Transfers In	ı		0.00	(2)
Total Cu	ırrent Expendit	ures, Other Fin	nancing Uses and Reside	ual Equity Transfers O	Put		0.00	(3)
Increase	Decrease of Re	eserve for Inve	entories					
Thi	s Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase	Decrease of Re	eserve for Encu	umbrances					
Thi	s Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending F	Fund Balance (1	+ 2 - 3 + 4)					0.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 87 - Claims Fund

PRC Revenue					2014 Value	2015 Va	alue
Total Current Revenue Transfers In: Current Expenditures	0.00		0.00				
						2015 V	alue
Total Current Expending Equity Transfers Out:	0.00		0.00				
Beginning Fund Balance						0.00	(1)
Total Current Revenues, Oth	er Financ	ing Sources and Residu	ual Equity Transfers In			0.00	(2)
Total Current Expenditures,	Other Fin	ancing Uses and Reside	ual Equity Transfers Ou	it		0.00	(3)
Increase/Decrease of Reserve This Year	e for Inve	ntories Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve							
This Year	0.00	Less Last Year	0.00	(4b)	0.00	0.00	(4)
Ending Fund Balance (1 + 2	- 3 + 4)					0.00	(5)



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Detail Expenditure

Fund	Acco	ount		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	24,024.80	25,521.97
XX	39X	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112	Certified Teacher Staff Salaries	754,663.30	713,857.06
XX	XXX	1XXX	640	Textbooks and Other Printed Materials - No On-line Services	62,044.58	4,843.46
XX	XXX	1XXX	650	Periodicals - Not On-Line Subscriptions	130.25	1,072.12
XX	XXX	26XX	41X	Energy Utility Services	48,072.08	26,944.21
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	682,249.73	2,217,386.69
XX	XXX	4XXX	73X	Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X	Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a.	Instructional Block Grant Entitlement		31,211.25						
b.	Related Services Block Grant Entitlement		0.00						
c.	Total Entitlements Subject to Reversion	•	31,211.25						
Pror	Prorated Cooperative Cost Payments:								
d.	Related Services Block Grant Entitlement (paid to coop)		10,403.75						
e.	e. Minimum Special Education Expenditures to Avoid Reversion								
	[(c) * (1.33)] + [(d) * (0.33)]		44,944.20						
f.	f. Grand Total Allowable Special Education Expenditures (See attached worksheet)								
g.	Special Education Reversion Amount								

If f = 0 then c = reversion ELSEIf (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 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	91,943.77	0.00	0.00	0.00	0.00
280	1XXX	2XX	2,392.09	0.00	0.00	0.00	0.00
280	1XXX	3XX	2,574.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	154.20	0.00	0.00	0.00	0.00
280	1XXX	6XX	2,057.92	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	3,433.24	0.00	0.00	0.00	0.00
Totals			102,555.22	0.00	0.00	0.00	0.00

102,555.22

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 Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	3,000.00	0.00	0.00	0.00	3,000.00
Land Improvements	522,955.00	0.00	16,017.00	0.00	538,972.00
Buildings	5,297,808.00	497,482.00	1,093,350.00	0.00	6,888,640.00
Machinery and Equipment	667,965.00	0.00	169,879.00	27,769.00	810,075.00
Construction in Progress	497,482.00	-497,482.00	1,108,019.00	0.00	1,108,019.00
Totals at Historical Cost	6,989,210.00	0.00	2,387,265.00	27,769.00	9,348,706.00
Less Accumulated Depreciation For:					
Improvement Accum	90,831.00	0.00	26,065.00	0.00	116,896.00
Building Accum	1,610,709.00	0.00	104,878.00	0.00	1,715,587.00
Machinery and Equipment Accum	56,378.00	0.00	75,247.00	25,052.00	106,573.00
Total Accumulated Depreciation	1,757,918.00	0.00	206,190.00	25,052.00	1,939,056.00
Governmental Activities, Capital Assets, net	5,231,292.00	0.00	2,181,075.00	2,717.00	7,409,650.00

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

Depreciation by Function for FY2015

Governmental Activities

Business-Type Activities

Adjustments

Total Depreciation for FY2015

^{**} 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 comment.



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43 Roosevelt County 0777 Culbertson Elem

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e) Ending	(f) Current	(g) Long-Term
	Beginning Balance (7/1/2014)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Balance (6/30/2015) [a + b - c - d]	Portion Due FY2016	Portion Due FY2017-
Governmental Activities*							***************************************
Capital Leases	418,861.30	0.00	0.00	0.00	418,861.30	0.00	0.00
Compensated Absences	68,035.76	63,185.55	0.00	0.00	131,221.31	0.00	131,221.31
Loans Payable	635,203.17	0.00	85,134.29	12,478.09	537,590.79	105,932.70	431,658.09
Total Governmental Activity Long-Term Liabilities	1,122,100.23	63,185.55	85,134.29	12,478.09	1,087,673.40	105,932.70	562,879.40

^{*} 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.