

August 13th, 2026 Regularly Scheduled Board Meeting
6:30 p.m. Via Zoom Webinar - Ophir Elementary Large Conference Room
Link: <https://us06web.zoom.us/j/82178437117>

5:30 trustees are welcome to meet me in the upper parking lot and we can do a walkthrough of the housing, knowing we will have a ribbon cutting in September sometime.

Announcement each meeting by Board Chair or Designee: “This meeting is being recorded. The recording does not constitute the official record of this meeting. All documents from this meeting are available on the school board page of the district website.”

Call to Order

Pledge of Allegiance

Revision(s) to Agenda

Public Comment – Non-Agenda Items

Approval of minutes from 7.16.2026

Superintendent Report - at meeting

Middle School / High School Principal's Report - at meeting

Elementary School Principal's Report - at meeting

Activities Report - at meeting

Business Manager's Report - In budget discussion below

Discussion and Action:

- 1. Certified hire - Sydni Schwartz**
- 2. Certified hire - Laura McPherson**
- 3. Maternity leave coverage - Diane Dowd**
- 4. Ophir Elementary School handbook**
- 5. BSSD staff handbook**
- 6. IB DP handbook**
- 7. Out of District Discretionary enrollments**
- 8. 4K early literacy students enrollment**
- 9. Trustees Financial Statement**
- 10. Fiscal Year 27 budget adoption**
- 11. Resolution to accept territory into the school district**

Consent Agenda

- 1. Classified staff**
 - a. Coaches -**
 - b. Guest Teacher**
 - i. Katie Germaine**

- ii. Danielle McClain
- iii. Stephanie Kissell
- iv. Betsy Stewart
- v. Sally Fisher
- vi. Leslie Jorgenson
- vii. Susan Tso
- viii. Tesha Distad
- ix. Jodie Daley
- x. Susie Hopper
- c. Classified Staff
 - i.
- d. Volunteers for expedition
 - i. Alan McClain
 - ii. Matt Jennings
 - iii. Danielle McClain
 - iv. Karen Macklin
 - v. Mindy Goldberg
 - vi. Peter Bedell
 - vii. Michelle Lafiosca
 - viii. Greg Lisk
- e. Mandatory Out of District students - Madison County
- f. Warrants and payables

Future Meeting Dates: Thursday August 13th, Annual Budget Meeting, 2026; Time TBD.

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Public Comment – Non-Agenda Items
Approval of minutes from **7.16.2026**

Superintendent Report - **at meeting**
Middle School / High School Principal's Report - **at meeting**
Elementary School Principal's Report - **at meeting**
Activities Report - **at meeting**
Business Manager's Report - **In budget discussion below**

Discussion and Action:

1. Certified hire - **Sydni Schwartz** - CV in packet. This is for OES. **Recommended motion = Approve Sydni Schwartz as a 1.0 certified FTE for the 2026-2027 school year.**
2. Certified hire - Laura McPherson - CV in packet. This is for OES. **Recommended motion = Approve Laura McPherson as a 1.0 certified FTE for the 2026-2027 school year.**
3. Maternity leave coverage - Diane Dowd - I want to say publicly here that Diane Dowd has been a real asset to the district over the last 10 year, from teaching, acting as an instructional coach, volunteering, working in classrooms and as an active donor and donor recruiter, she is always ready to help when we need it. **Recommended motion = Approve Diane Dowd for maternity leave coverage from August 2026 - December 2026.**
4. Ophir Elementary School handbook - **In Packet.** **Recommended motion = Approve the Ophir Elementary School handbook for the 2026-2027 school year as presented.**
5. BSSD staff handbook - **In Packet.** **Recommended motion = Approve the BSSD staff handbook for the 2026 -2027 school year as presented.**
6. IB DP handbook - **In Packet.** As per IB authorizations, we need to have a stand alone document that governs our Diploma program. **Recommended motion = Approve the 2026-2027 IBDP handbook as presented.**

7. Out of District Discretionary enrollments - I will bring the list of students to the meeting and any member of the public that would like to see these lists can access them in the business office by appointment. *Recommended motion = Approve the out of district discretionary enrollments as presented.*
8. 4K early literacy students enrollment - We need to approve these students yearly in order to get funding. I will bring the list of students to the meeting and any member of the public that would like to see these lists can access them in the business office by appointment. *Recommended motion = Approve the 4k early literacy enrollments as presented.*
9. Trustees Financial Statement - In Packet. This will have some discussion and presentation. I would like to publicly acknowledge the work that the business office does to get these reports done in a timely manner. *Recommended motion = Approve the Trustees Financial Statement as presented.*
10. Fiscal Year 27 budget adoption - In Packet. This will have some discussion and presentation with it. The good news is that our reliance on local tax payers is going down significantly, our reliance on private dollars is decreasing and our reserves are growing. *Recommended motion = Adopt the FY 27 budget as presented.*
11. Resolution to accept territory into the school district - The resolution is in the packet. As per the legislative action in 2025, the school district only needs to pass a resolution that says they will accept the territory being petitioned for transfer into the district. We have talked about this on a number of occasions and will have further discussion at this meeting. *Recommended motion = Approve the resolution to accept the identified territory into the district.*

Consent Agenda

1. Classified staff
 - a. Coaches -
 - b. Guest Teacher
 - i. Katie Germaine
 - ii. [Danielle McClain](#)
 - iii. [Stephanie Kissell](#)
 - iv. Betsy Stewart
 - v. Sally Fisher
 - vi. Leslie Jorgenson
 - vii. Susan Tso
 - viii. Tesha Distad
 - ix. Jodie Daley
 - x. Susie Hopper
 - c. Classified Staff
 - i.
 - d. Volunteers for expedition
 - i. [Alan McClain](#)
 - ii. Matt Jennings
 - iii. [Danielle McClain](#)
 - iv. Karen Macklin

- v. Mindy Goldberg
- vi. Peter Bedell
- vii. Michelle Lafiosca
- viii. Greg Lisk

- e. Mandatory Out of District students - Madison County
- f. Warrants and payables

Future Meeting Dates: Thursday August 13th, Annual Budget Meeting, 2026; Time TBD.

Big Sky School District #72
Ophir Elementary Conference Room (3:45pm)
July 16th, 2026
MINUTES

In attendance: Matt Jennings, Dustin Shipman, Jarrett Blackburn, Danielle McClain, Betsy Biggerstaff, Libby Grabow, Corky Miller, John Zirkle, Brittany Shirley, Daniel Bierschwhale(online)

Announcement by Chair Jennings: “This meeting is being recorded. The recording does not constitute the official record of this meeting.”

Meeting called to order at 3:47pm, by Chair Jennings

Pledge of Allegiance

Revision(s) to Agenda - None

Public Comment

Approval of Minutes – Trustee McClain made a motion to approve minutes for the meetings held June 25th, 2026; Trustee Biggerstaff seconded the motion. **Motion passed unanimously.**

Recognitions and Commendations - None

Superintendent’s Report – Dustin Shipman

- Report is attached

OMS/LPHS Principal’s Report – Dustin Shipman

- Apple Neos arrived
- Curriculum planning
- New hire, Legg, registered for IB Training
- Preparing for PIR week
- Continuing Expedition organizing
- 21st through the 26th will be Homecoming- “Hollywood”

Elementary Principal’s Report – Brittany Shirley

- Hiring has been difficult but some leads-considering some different scenarios
- Continuing planning of PIR for all teachers
- Ordering curriculum
- Thanks to K.P.

Activities Report – Dustin Shipman

- Registration will be out soon
- Preparing practice schedules, etc.

Business Manager – Libby Grabow

- 1st payroll of FY27
- Completing new year payments- insurance, curriculum, etc.
- Received June County reports/ waiting for state reporting site to open for final close out/ budget preparation

Committee Reports-

Discussion and Action Items:

1. Bus Routes 2026-2027 SY– Trustee McClain made a motion to approve, Trustee Biggerstaff seconded the motion. **Motion passed unanimously.**
2. LPHS/OMS Student Handbook- Trustee McClain made a motion to approve, Trustee Biggerstaff seconded the motion. **Motion passed unanimously.**
3. BSSD technology handbook- Trustee McClain made a motion to approve, Trustee Biggerstaff seconded the motion. **Motion passed unanimously.**
4. Spanish curriculum pilot- Trustee McClain made a motion to approve, Trustee Biggerstaff seconded the motion. **Motion passed unanimously.**
5. Audit Engagement Letter- Trustee McClain made a motion to approve, Trustee Biggerstaff seconded the motion. **Motion passed unanimously.**
6. Board meeting regular schedule Day and Time-Trustee McClain made a motion to approve, Trustee Biggerstaff seconded the motion. **Motion passed unanimously.**
7. Discussion only- Request for resolution to accept territory into the school district-Trustee McClain made a motion to approve, Trustee Biggerstaff seconded the motion. **Motion passed unanimously.**

Consent Agenda: Trustee McClain made a motion to approve Consent Agenda items, Trustee Biggerstaff seconded the motion. – **Motion passed unanimously.**

1. Classified Staff
 - a. Coaches-none
 - b. Guest Teachers- none
 - c. Classified Staff
 - i. Katy Brandl- para educator
2. Mandatory Out of District students- Madison County
3. Warrants and Payables

Next BSSD #72 Future Board Meetings:

Regular Board Meetings:

Thursday, August 13th, 2026, Annual Budget Meeting; Time TBD (6:30pm)

Adjourned at 4:46pm by Chair Jennings

_____, Matt Jennings, Board Chair

_____, Libby Grabow, Business Manager/Clerk

DRAFT

Anticipated enrollment

4k = 15; K = 17; 1st = 24; 2nd = 15; 3rd = 22; 4th = 20; 5th = 33

OES total = 146

6th = 20; 7th = 30; 8th = 36

OMS total = 86

9th = 27; 10th = 18; 11th = 26; 12th = 30

LPHS total = 101

District total = 333

Housing

Foundations are being put in this week. Delivery of the units from Riverside cabins will be the week of the 20th and installation is beginning the 29th of July so we are well ahead of schedule. There are some pictures attached for you to see the progress. In August we can have a site visit after adjourning our board meeting.

Legislative session 2028

The Legislature has had a school interim funding commission working since the last session ended. Up to now, my involvement has been limited to listening, however with the session on the horizon, we should start to become a bit more involved to see where we may be able to influence something specific to Big Sky due to the unique circumstances we are facing in the community. In that vein, John Zirkle and I will be providing testimony Monday for the interim committee. I think we can possibly get some traction around specific additional payments for districts whose tax participation is at a certain threshold.

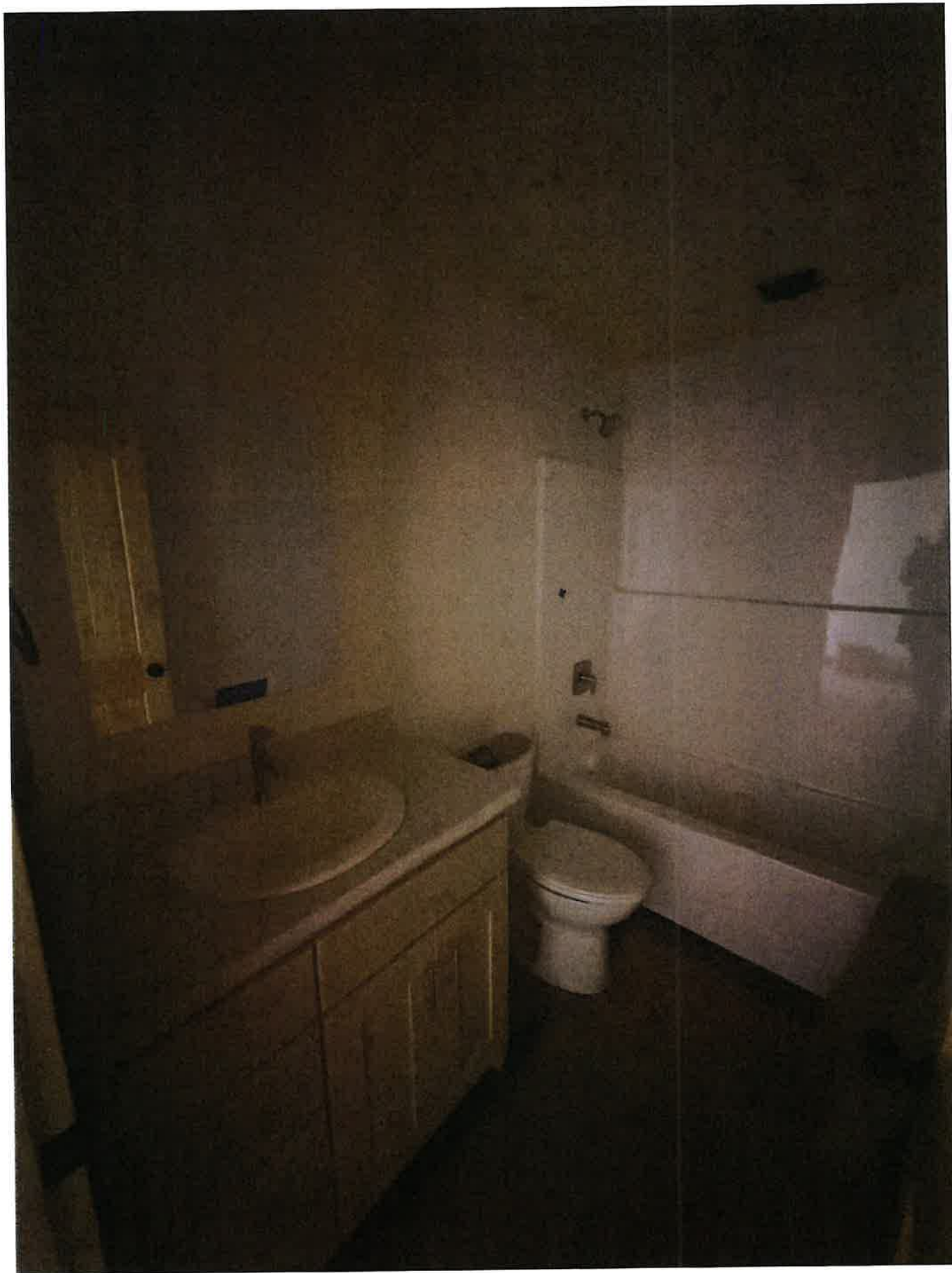










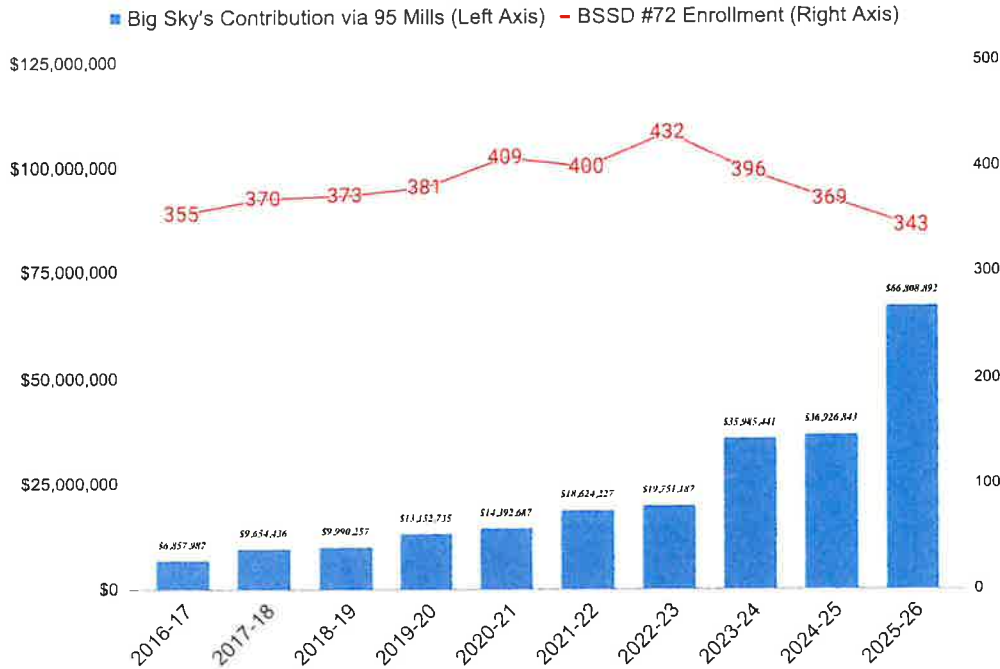


The Situation in Big Sky Over the Last Decade

A Look at the 95 Mills from Big Sky vs. Local School Enrollment

10 Year State Revenue Change from Big Sky: **\$6.9MM -> \$66.8MM +874%**

10 Year Enrollment Change at BSSD#72: **355 → 343 -3.5%**



School Year	Big Sky Contribution via 95 Mills	BSSD #72 Enrollment (From GEMS at OPI)	Big Sky Taxable Value
2016-17	\$6,857,987	355	\$72,189,332
2017-18	\$9,654,436	370	\$101,625,646
2018-19	\$9,990,257	373	\$105,160,602
2019-20	\$13,152,735	381	\$138,449,845
2020-21	\$14,392,687	409	\$151,501,964
2021-22	\$18,624,227	400	\$196,044,494
2022-23	\$19,751,187	432	\$207,907,232
2023-24	\$35,985,441	396	\$378,794,119
2024-25	\$36,926,843	369	\$388,703,613
2025-26	\$66,808,892	343	\$703,251,492

10 Year Median Home Price Increase: **\$1.0M -> \$2.7M +166%**

10 Year Median Condo Price Increase: **\$329K -> \$1.5M +367%**

SYDNI SCHWARTZ

E: sydnischwartz72@gmail.com

P: (847) 494-4066

A: Gallatin Gateway, MT 59730

PROFESSIONAL SUMMARY

Dedicated elementary educator with a Master of Arts in Teaching and dual teaching licenses in Illinois and Montana. Experienced in whole-class instruction, Tier 3 intervention, differentiated learning, and educational leadership through both school and youth programming settings. Committed to fostering inclusive, relationship-centered classrooms where curiosity, resilience, and every student's unique strengths are encouraged to flourish.

WORK HISTORY

Park District of Highland Park - *Camp Director*

06/2026 - 08/2026

- Managed behavioral challenges while creating a safe, inclusive environment.
- Supervised, mentored, and evaluated counselors to enhance team effectiveness and support camper development.
- Planned programming, field trips, and logistics to ensure engaging and safe experiences for campers.
- Directed a summer program serving approximately 50 middle school campers.
- Managed behavioral challenges to foster a safe and inclusive environment for all participants.

Shabonee Elementary School | Northbrook School District 27 - *Student Teacher*

01/2026 - 05/2026

- Served as the lead teacher in a fifth-grade classroom during student teaching.
- Planned and delivered comprehensive instruction in reading, writing, mathematics, science, and social studies to enhance student engagement and understanding.
- Developed engaging lesson plans aligned with Illinois Learning Standards.
- Assessed student learning through diverse classroom assignments, quizzes, tests, and formative assessments to inform instructional adjustments.
- Differentiated instruction to support diverse learners.
- Collaborated with teachers and support staff to foster an inclusive classroom environment that supports diverse learning needs.

Shabonee Elementary School - *Instructional Assistant*

04/2023 - 05/2026

SKILLS

- Classroom management
- Relationship building
- Critical thinking
- Lesson planning
- Student engagement
- Parent-teacher communication
- Growth mindset
- Differentiated instruction
- Collaborative learning
- Student-centered learning

EDUCATION

National Louis University

Wheeling, IL • 05/2026

Master of Arts: Elementary School Teaching

- Honor Roll

University of Illinois Chicago (UIC)

Chicago • 05/2018

Bachelor of Arts: Sociology

LICENSES & CERTIFICATIONS

- Illinois Professional Educator License (PEL)
- Montana Educator License
- DCFS Mandated Reporter Training

- Planned and taught engaging small-group lessons while frequently providing whole-class instruction.
- Planned and taught engaging small-group lessons, enhancing understanding during whole-class instruction.
- Used assessment data to monitor student progress and adjust instruction.
- Monitored student progress using assessment data to tailor instruction for individual learning needs.
- Collaborated with teachers, specialists, and families.
- Fostered positive classroom environment by building relationships and implementing effective behavior support strategies.

406 Nannies - Professional Nanny

06/2025 - 08/2025

- Delivered personalized care to children in a nurturing environment.
- Organized engaging educational and recreational activities to promote skill development.
- Fostered trusting relationships with children and families to enhance communication and support.

Park District of Highland Park - Assistant Camp Director

06/2023 - 08/2024

- Developed summer activity calendar, organized field trips, and planned special events to enhance camper engagement.
- Coordinated vendors and supplies, managing daily operations to ensure smooth program execution.
- Created the summer activity calendar, field trips, and special events.
- Implemented behavior management strategies to improve student interactions. and family communication.

Children's Home & Aid - Case Manager

2021 - 2022

- Managed cases for children and families to ensure comprehensive support and well-being.
- Conducted home visits to evaluate child safety and identify necessary interventions.
- Collaborated with schools, healthcare providers, legal professionals, and community agencies.
- Managed cases involving children and families.
- Promoted children's safety through advocacy efforts.



LAURA MACPHERSON

EARLY CHILDHOOD TEACHER AND LEADER

406.531.8294

MACPHERSON.LAURA1985@GMAIL.COM

PROFILE

I am a dedicated Early Education Leader with an extensive background as a child care provider, early childhood through elementary educator, and education administration. My combined experiences in teaching and leadership reflect my ability to communicate with organizational stakeholders, maintain quality programs and standards, and create sustainable development plans.

SKILLS

Leadership

Experience in a leading schools and people, along with leading change and culture in the work place to create a safe, collaborative, and growth oriented environment. Plan, evaluate, and model professionalism in an educational settings.

Technology and Communications

Proficient in Google and Word Software
Familiar with online record keeping
(Brightwheel and MRX) communications,
curriculum, and filing platforms for schools
and daycares.

EDUCATION & CRIDENTIALS

Harvard Graduate School of Education and Business School Online

School Management and Leadership Certificate
2024

Montana Montessori Teacher Education

Early Childhood Teaching MACTE Certificate|
2013 | 10 professional development hours
annually

University of Montana

Bachelor of Science- Recreation Management,
With a focus in Outdoor Education | 2008

CAREER SUMMARY

Center Director & Lead Preschool Teacher Morningstar Learning Center| 2021- 2024

- Oversee all aspects of the daily operations of Infant through Preschool programs to maintain quality, standards, and state licensing
- Hiring and training of all staff and teachers at the center
- Develop schedules, curriculum, policies, protocols and professionalism for the center
- Develop strategic and operational plans, and development with the Executive Director
- Lead Preschool Teacher- teach curriculum and maintain a safe and happy classroom

Lead Early Childhood Teacher

Discovery Academy | 2014 to 2021

- Oversee all aspects of the daily operations of Preschool through 4th grade programs to maintain quality, Montessori curriculum standards, and accreditations
- Act as the face of Lower School- supervising, supporting and communicating with teachers, students, families, and community
- Develop schedules, curriculum, policies, and professionalism for Lower School programs
- Develop classroom budgets, orders, tuition levels, salaries, strategic and operational plans, and school growth and retention in collaboration with the Head of School and Board of Directors

Lead Early Childhood Teacher

Mountain Kids Montessori| 2013 to 2014

- Oversee and maintain all aspects of the Montessori Early Childhood programming
- Develop budgets, record keeping, staff configurations, tuition levels, and operational plans

LAURA MACPHERSON

ADDITIONAL TRAININGS

Montana Early Childhood Project

Certified and Registered Level 4 Early Childhood Teacher 2020-Present | 16 hours of training annually

Missoula Outdoor Learning Adventures Outdoor Education Leadership Certificate

- Develop programs to bring outdoor learning into lower Elementary classrooms
- Focus on teaching outdoor leadership, risk management, and lesson planning for experiential education programs

Montana Natural History Center

Naturalists in Schools Program Teacher 2006-2008

- Bring naturalist programs to Missoula public schools with a focus on physical and earth sciences

National Outdoor Leadership School

Outdoor Educator and Leave no Trace Teacher Certificate | Arizona Base

- 30 day backpacking and rock climbing course focusing on developing teaching methods in risk management, orienteering, teamwork, and leadership.

MEMBER AFFILIATIONS AND COMMUNITY OUTREACH

American Montessori Society| Member

Annual Montessori educators conference and monthly professional development, newsletters, and webinars in Educators best practice

National Association for the Education of Young Children | Bozeman Chapter Member

Attend monthly chapter meetings to develop ongoing early childhood events, programs and networks for Gallatin county

CAREER SUMMARY CONTINUED

Lead Teacher

Sourdough Montessori Preschool | 2012- 2014

- Lead all daily classroom duties
- Train new teachers to streamline classroom guidelines and expectations
- Work closely with the Head of School and Office Manager on all classroom success
- Oversee details of lesson planning, record keeping, and classroom environment

Child Care Provider & Camp Instructor

YellowStone Club| December 2009 to August 2014

- Provide quality and professional day care for ages 6 months-12 years to members and their guests

Youth Backpacking Instructor and Children's Program Leader

Lone Mountain Ranch | June 2009 to September 2009

- Oversee all aspects of the daily operations of the youth backpacking programs; including planning, leading, training staff, and communicating with families
- Organize and teach daily children's activities; including arts and crafts, ropes course adventures, and children's rodeo days

Science Teacher

Portland Outdoor Science School | 2008-2009

- Design, plan, and teach hands-on and experiential 5th grade science curriculum in an outdoor classroom setting
- Recruit and coordinate high school teaching interns
- Lead and support a team of subject level instructors and camp counselors

Naturalist Program Coordinator

River Point Resort | Ely, MN | May 2008- September 2008

- Organize and lead weekly naturalist talks and hikes for guests of all ages
- Coordinate and lead daily children's naturalist activities for ages 3-12
- Train camp and summer staff in resort and outfitting best practices



Ophir Elementary School Primary Years Programme HANDBOOK

2 0 2 6 – 2 0 2 7



Dear Families + Caregivers,

Welcome to Ophir Elementary School! We are proud to be an International Baccalaureate (IB) Primary Years Programme (PYP) school, where curiosity, inquiry, and student growth are at the heart of everything we do.

At Ophir, we strive to create a learning environment that inspires students to ask questions, explore new ideas, and develop a lifelong love of learning. Through the IB PYP and the Learner Profile, students build the knowledge, skills, and character needed to become thoughtful, caring, and responsible members of their community and the world.

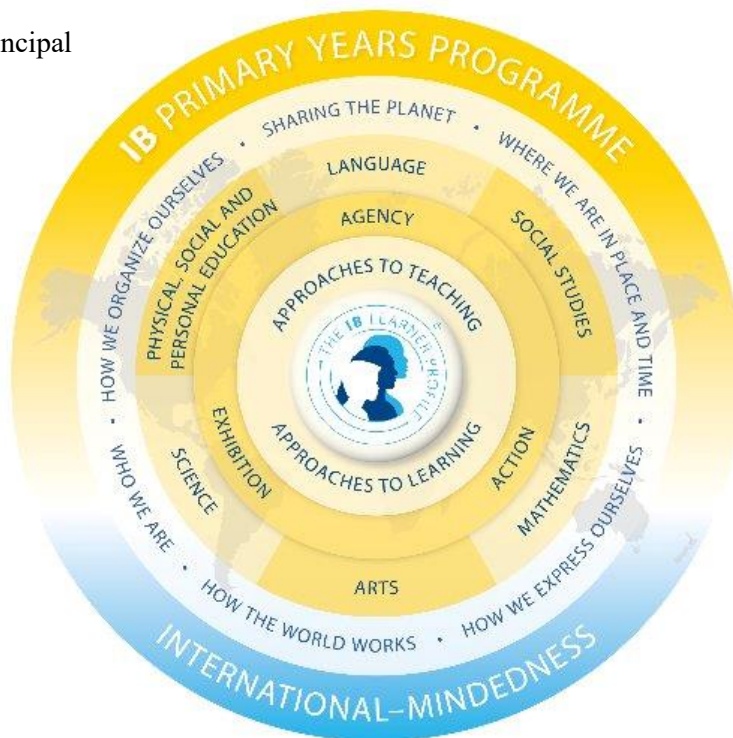
We believe that strong partnerships between home and school are essential to student success. We encourage open communication and invite you to reach out to your child's teacher or to me whenever you have questions, concerns, celebrations, or ideas to share.

Thank you for entrusting us with your child's education. We look forward to a year filled with learning, growth, wonder, and meaningful experiences.

Sincerely,

Brittany Shirley

Brittany Shirley
Ophir Elementary School Principal



BIG SKY SCHOOL DISTRICT #72

• P.O. Box 161280 • Big Sky, MT 59716-1280 • (406) 995-4281 • (406) 995-2161 fax • www.bssd72.org •

Big Sky School District Vision and Mission

CULTIVATE	ENGAGE	EMPOWER
each student's potential	in globally minded education and experiential learning in the greater Yellowstone ecosystem	students to lead inspired lives of impact, resilience and authenticity
Meet each child where he/she is currently. Committed to differentiated instructional approaches and practices. • Utilize student achievement data to improve upon student outcomes • Commitment to professional development • Resourceful staff and community	Provide academically challenging and rigorous curriculum and instruction. IB PYP World School • Commitment to inquiry-based teaching and learning • Commitment to skills-based teaching and learning • Commitment to critical, analytical and insightful thinking	Innovative and entrepreneurial. • Deliberatively engage local, national, and international resources • Commitment to technology integration and digital citizenship
Provide access to an exceptional experience. High aspirations in a rural setting. • Commitment to partnering with community for unique experiences • Commitment to successfully preparing all students for their next steps	Encourage creativity in our students. Program emphasizing Arts and Sciences as well as the whole child. • Exposure to Art, Music, and Design • Experiential learning in the sciences • Holistic approach to student learning • Outdoor experiential education for all • Global and local citizenship • Education in character development • Offer and support a wide-range of extra-curricular activities	Confidence • Challenge and support all students • Balance academics, athletics, and activities • Support originality in students
Welcome students and families from all backgrounds, experiences and talents. Inclusive school environment. • Commitment to non-native English speakers • Commitment to celebrating diversity		Respect, compassion, accountability • Program reflective of rigorous assessment • Education reflective of local and global issues • Arm students to better the world they are living in • Selflessness-beyond one's self • Commitment to service learning

Phone	Fax	Address	Website + App	Hours/Schedule Open 15 minutes prior to arrival and 15 minutes after dismissal
406.995.4281	406.995.2161	60 Windy Pass Trail Gallatin Gateway, MT 59730 Mailing: P.O. Box 161280 Big Sky, MT 59716	www.bssd72.org Download App: 	M 8:30-3:26PM T 8:30-8:26PM W 8:30-3:26PM Th 8:30-3:26PM *F 8:30-2:26PM *early release Fridays

REGISTRATION: We are excited to welcome new families into our school community! New student registration requires proof of age, immunization records, proof of residency, and records from a previous school when applicable. Non-resident enrollment is subject to Board policy and annual approval. Families are encouraged to download the Big Sky School District 72 app, which serves as a primary source of district and school communication.

ARRIVAL: Ophir Elementary School main doors open at 8:15 a.m. Students should be in classrooms ready to learn by 8:30 a.m. Guests should make their way out of the building by 8:30 a.m. unless other arrangements have been made. Please be mindful of our schedule and do your best to keep from disrupting learning.

DISMISSAL: Students will be dismissed at 3:26 p.m. M-Th and 2:26 p.m. on Fridays. Please be mindful the end of the day can be particularly busy. Student sign out or messages must happen more than 30 minutes prior to the dismissal bell. Only parents/guardians or individuals identified by them may pick up a child during school hours. Parents may notify the office to indicate “parental permission to pick up at any time” or communicate authorization to the office for an occasional occurrence.

ATTENDANCE: Attendance is a priority as classroom instruction and participation in learning experiences are key to academic success. State law requires that a student between the ages of 7 and 16 must attend school unless the student is otherwise legally exempt or excused. The District must investigate and report violations of the state compulsory attendance law. If your child will be absent from school, please notify the front office and classroom teacher as soon as possible, as the District will attempt to contact parents/guardians when an unexcused student does not arrive at school. All absences and tardies are recorded as part of a permanent record. Tardy students will report to the office and be checked in.

- Excused Absence: Parent notified school regarding illness, medical appointment, or family emergency.
- Unexcused Absence: An absence other than described above.
- Unexcused by Verified: Parent notified regarding non-excused absence.
- School Related Activity (Excused): An absence from school related to the purpose as arranged by staff sponsor. Student is responsible for missing work.
- Non-Sanctioned Policy Absence (i.e. board approved non-sanctioned sports): Coaches will provide the school with date(s) and location of students participating in competition in advance.

BUS: Students may ride the bus assigned based on their home address. Due to limited capacity, alternate transportation arrangements for activities, playdates, or other destinations cannot be accommodated. **4K and Kindergarten students must have adult supervision at the bus stop.**

Students are expected to display the same character attributes and behavior on buses as they do in school. Bus expectations include following the directions of the driver; remaining seated and buckled at all times; refraining from eating or drinking; using level 2 or 1 speaking/whispering voices; keeping hands, feet, and other objects to yourself; using school appropriate language. Because student safety is our primary concern, behavior infractions will have consequences which can include but are not limited to (1) an assigned seat, (2) principal notification, (3) parental/guardian notification, (4) suspension from the bus for a period of time. Students should be knowledgeable about bus rules and are encouraged to advocate for themselves and others. Communication with the bus driver is crucial should challenges or concerns arise.

WEATHER & OUTDOOR LEARNING: Students go outside for recess whenever temperatures are at or above 0°F. Families should ensure students come prepared with appropriate outdoor clothing for changing weather conditions. Please label personal items with your child's name. Unclaimed items in the lost and found may be donated periodically. Recess is an important part of our school day. Students should use all equipment as demonstrated and instructed as proper use of the equipment ensures the safety and enjoyment of all students: being watchful of the safety of others and yourself, use swings in a forward/back motion, go down the slide in a seated position and exit at the base only, be inclusive of everyone who wants to play, remember to return equipment that you bring out, enjoy the snow but refrain from throwing it.

LUNCH: Ophir Elementary participates in the National School Lunch Program and offers nutritious daily meal options. Families may add funds through the Infinite Campus Parent Portal or by cash or check. Applications for free and reduced-price meals are available annually and remain confidential. Parents and guardians are welcome to join students for lunch and should notify the office by 9:00 a.m. if they plan to purchase a meal LUNCH PRICES: 4K-5: \$4.00; 6-12: \$4.50; Adult: \$5.00; Extra milk: \$.75; Extra entrée: \$2.00; Additional fruits and vegetables are free, if available.

STUDENT CONDUCT: Ophir Elementary is committed to providing a safe, respectful, and productive learning environment for all students. Students are expected to demonstrate the attributes of the IB Learner Profile by treating others with respect, acting responsibly, and contributing to a safe school community.

Student behavior expectations apply at all times during the school day, on school grounds, on district transportation, at school-sponsored events, and in any situation where student behavior may impact the safety or well-being of the school community or disrupt the learning environment.

When behavior concerns arise, staff will respond using a restorative and progressive approach focused on teaching expectations, supporting self-regulation, and maintaining a safe learning environment. In some cases, more significant or repeated behaviors may result in administrative intervention and consequences in alignment with district policy.

For safety reasons, certain items are strictly prohibited at school. These include weapons of any kind, weapon facsimiles, and items that could reasonably be used to cause harm or be perceived as a weapon. This includes, but is not limited to, knives of any size (including pocket knives), firearms, ammunition, and related accessories. Prohibited items will be confiscated immediately and will require parent or guardian pickup. Possession of such items may result in disciplinary action in accordance with district policy.

Students are also expected to avoid bringing items that are disruptive to learning or unsafe for the school environment, including but not limited to lighters, matches, skateboards, large amounts of money, or other valuables. The school is not responsible for lost, stolen, or damaged personal property.

Conduct expectations apply both inside and outside of school when behavior directly affects the safety, welfare, or orderly operation of the school community. This includes inappropriate behavior online or through electronic communication when it results in disruption to the school environment. All disciplinary actions are carried out in accordance with district policy and include due process protections.

PERSONAL DEVICES: Upper elementary students (grades 3-5) may use cellphones, smart watches, and other electronic devices for communication, including watches, on campus before and after school. Smart watches should be placed on school mode. The possession and use of such equipment is a privilege and not a right.

At no time will a cellphone or other electronic device with video or photographic capabilities be used in locker rooms, bathrooms, or other locations where the privacy rights of others would be violated. Unauthorized use will result in confiscation of the device by the District and loss of the privilege. Confiscated devices can be picked up by parents/guardians in the office. The use of cellphones by visitors, including parents and volunteers, may be regulated.

ACADEMIC INTEGRITY: Truth in our work is of the utmost importance and supported by our Academic Integrity Policy. Any dishonesty in academic practice will result in consequences as approved by the Board of Trustees.

SCHOOL PROPERTY: Board approved textbooks and educational materials are provided free of charge to all students. Each student is responsible for textbooks, equipment, technology, and library books checked out in their names. All materials should be treated with care and should remain on school property (except library books) unless special

arrangements have been made. Any student failing to return materials issued by the school or who returns the materials damaged may be charged a replacement cost. Student grades may be withheld until compensations has been received.

HOMEWORK: Homework is a constructive tool in the teaching and learning process. Purposeful practice not only enhances student understanding and achievement but also helps to develop self-discipline, responsibility, and good work habits. Homework should be completed independently by students.

REPORT CARDS: Report cards will be provided twice a year and parents are encouraged to have open conversations with their child's teacher about their academic performance throughout the school year. Teachers will communicate with parents regarding Parent/Teacher Conferences at the mid-point of the first semester. Student grades are a reflection of mastery toward content area standards over time. The grading criteria is (4) Exceeds Standard: Deep understanding, applies learning in flexible and innovative ways; (3) Meeting Standard: consistent, independent application of grade-level skills; (2) Approaching Standard: Partial or inconsistent understanding; (1) Emerging: Limited understanding, requires significant support; (NG) Not graded.

DRESS FOR SUCCESS: Students should dress in a manner that supports learning and safety. Clothing should be appropriate for school activities and free from language, images, or messages that are disruptive or inappropriate. Students are encouraged to wear blue on Miner Fridays to show school spirit. The following are not allowed: flip-flops or any open-toed footwear, t-shirts with inappropriate advertisements or slogans, halter tops or tank tops with straps smaller than 1", pajamas, swimsuits, slippers, hats inside the building, excessively baggy clothing, or undergarments showing. Skirts and shorts should exceed an extended arm's length and tops should cover the midline. We have **MINER FRIDAY** where students are encouraged to wear the color blue to show their school spirit!

HAZING, HARRASSMENT, INTIMIDATION, BULLYING, MENACING: Ophir Elementary is committed to providing a safe, welcoming, and inclusive learning environment. It is important to remember to treat others in the same manner that you would like to be treated. Remember there may be a difference between intent and the impact of behavior. Hazing, harassment, intimidation, menacing, or bullying by students, staff, or third parties is strictly prohibited and will not be tolerated (Policy #3226). We are committed to fostering appropriate behavior and to proactive responses. We will investigate all reports of bullying or harassment. If you suspect your child is involved in any of the aforementioned situations, contact the principal.

HEALTH & SAFETY + EMERGENCY PROCEDURES: Visitors must sign in at the office and wear a visitor badge while on campus. Students who are ill or have a communicable disease should remain home until they are able to safely return to school. The district conducts regular safety drills and maintains emergency response procedures to protect students and staff. In the event of an emergency, families will receive information through district communication systems.

In a District emergency, we employ a Crisis Procedure that is designed to minimize danger. Our main objective is to attend to the health and welfare of students. While it is impossible to foresee all potential emergencies, the District has researched and practiced the most effective way to use our resources should such an instance arise. **In most emergencies, students will remain at school.** In the rare event of an emergency prohibiting access to the school or if evacuation is required, students and staff will be moved to Buck's Roadhouse (46625 Gallatin Rd. 1 mile north of the school). If removal from campus is necessary, reports of when and where to pick up students will be forthcoming.

Please follow these guidelines should there be rumors of a school emergency:

1. Monitor radio, television, the district website, and email. The media will be accurately informed of any emergency. Channels: NPR (102.1FM) and EAGLE (104.7FM).
2. Please refrain from calling the school. Limited phone lines need to be available to respond to the emergency.
3. Please refrain from coming to the school unless requested to do so. Emergency responders must have easy access to the building.



INTERNATIONAL BACCALAUREATE PRIMARY YEARS PROGRAMME

The PYP programme is a concept based, inquiry driven curricular framework. The attributes of what it means for our students to be internationally minded are outlined in the value-laden learner profile.

IB MISSION STATEMENT

The International Baccalaureate aims to develop inquiring, knowledgeable, and caring young people who help to create a better and more peaceful World through intercultural understanding and respect.

To this end the organization works with schools, governments, and international organizations to develop challenging programmes of international education and rigorous assessment.

These programmes encourage students across the world to become Active, compassionate, and lifelong learners who understand that other people, with their differences, can also be right.

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IB LEARNER PROFILE

The aim of all IB programmes is to develop internationally minded people who, recognizing their common humanity and shared guardianship of the planet, help to create a better and more peaceful world. © Programme Standards and Practices 2020

IB LEARNERS STRIVE TO BE:

Inquirers	Students develop their natural curiosity. They acquire the skills necessary to conduct inquiry and research and show independence in learning. They actively enjoy learning and this love of learning will be sustained throughout their lives.
Knowledgeable	Students explore concepts, ideas and issues that have local and global significance. In so doing, they acquire in-depth knowledge and develop understanding across a broad and balanced range of disciplines.
Thinkers	Students exercise initiative in applying thinking skills critically and creatively to recognize and approach complex problems, and make reasoned, ethical decisions.
Communicators	Students understand and express ideas and information confidently and creatively in more than one language and in a variety of modes of communication. They work effectively and willingly in collaboration with others.
Principled	Students act with integrity and honesty, with a strong sense of fairness, justice and respect for the dignity of the individual, groups and communities. They take responsibility for their own actions and the consequences that accompany them.
Open-Minded	Students understand and appreciate their own cultures and personal histories, and are open to the perspectives, values, and traditions of other individuals and communities. They are accustomed to seeking and evaluating a range of points of view, and are willing to grow from the experience.
Caring	Students show empathy, compassion and respect towards the needs and feelings of others. They have a personal commitment to service, and act to make a positive difference to the lives of others and to the environment.
Courageous	Students approach unfamiliar situations and uncertainty with courage and forethought, and have the independence of spirit to explore new roles, ideas and strategies. They are brave and articulate in defending their beliefs.
Balanced	Students understand the importance of intellectual, physical and emotional balance to achieve personal well-being for themselves and others.
Reflective	Students give thoughtful consideration to their own learning and experience. They are able to assess and understand their strengths and limitations in order to support their learning and personal development.

At Ophir Elementary we work as a school community to support one another as we grow in each of these attributes. On a daily basis we recognize and celebrate our students and staff living the learner profile by filling out “Blue Slips”. Anyone on campus can fill out a “Blue Slip” to recognize these highly desired traits in action. We begin every morning by sharing

a few examples on morning announcements. We also share the “Blue Slips” at our monthly WOW Assemblies hosted by our 5th grade students.

OPHIR ELEMENTARY SCHOOL POLICIES, Last Reviewed 6.2026

- I. Academic Integrity**
- II. Assessment**
- III. Language**
- IV. Inclusion + MTSS**

POLICY COMMUNICATION: The administration is responsible for communicating all policies to students, parents and teachers at school events and via media sources, including but not limited to, staff meetings, parent evenings, student tutorials, and school websites.

POLICY REVISION: The policies of Ophir Elementary are revised annually by all pertinent contributors: the administration, language teacher, ELL Coordinator, staff, and/or the BSSD School Board.

I. OPHIR ELEMENTARY SCHOOL ACADEMIC INTEGRITY POLICY, Last Reviewed 6.2026

The Ophir Elementary School learning community places particular focus on a few specific pieces of the PYP with regard to academic integrity including the learner profile, approaches to learning, and inquiry-based instruction and learning.

THE LEARNER PROFILE TRAIT OF BEING PRINCIPLED: Our Ophir Elementary School learning community strives to live the learner profile. This includes students, teachers, staff, administrators and parents. Each of these members has an important role in the development of the learner profile traits within our students. Emphasis is placed on learners reflecting on their experiences during the school day and evaluating self-growth in alignment with the learner profiles. Academic integrity means that our learners strive to be principled in their acquisition of knowledge and how they convey their learning. Students are supported in their learning of how to appropriately cite sources and give credit to the creators of unique content, just as they do for their own unique creations. Students in grades 4 and 5 are required to cite their sources by (at a minimum) including the author and title of the source. In all grades leading up to this, students are encouraged to be thoughtful about where their information is coming from and to cite as necessary.

APPROACHES TO LEARNING AND THE DEVELOPMENT OF RESEARCH SKILLS, THINKING SKILLS, AND COMMUNICATION SKILLS: Gathering information through the use of research skills is only the beginning of the learning process at Ophir Elementary School. Once information is gathered, students are challenged to think critically about the information and convey their newly acquired understanding using effective modes of communication. In the creation of papers, presentations or discussions, students work to acknowledge the original creators when they use ideas, graphs, diagrams, charts, pictures, videos, books, and websites in support of their learning. Students learn to use quotation marks to highlight the ideas of others or mark useful information created by another.

INQUIRY-BASED INSTRUCTION + LEARNING: Inquiry-based learning challenges students to critically evaluate their understandings through the use of exploration, wondering, and questioning. Rather than regurgitate information that can be found through a simple google search, students employ the good practice of making connections between their previous and current learning, articulating it in their own words, and documenting sources. Ultimately, this allows students to clarify existing ideas and reappraise perceptions of events through a new lens. By researching and seeking information, students can expand their knowledge and attempt to make and test theories or take and defend a position. Teachers are thoughtful in their construction of assignments which lend themselves to students developing the aforementioned skills. For example, rather than assigning a research paper on the War of 1812, which may encourage the regurgitation of a timeline of events, teachers may require students to take on the perspective of a War Hawk or Merchant and discuss their perspective of the War. In addition, teachers are thoughtful about designing assessment criteria in a way that places equal emphasis on the process of learning and the product created. They outline clear expectations for when an original response is required from students and ensure students fully understand this expectation. The failure to site sources in grades 4 and 5, or the copying of another’s work and claiming as their own, at any level, is considered misconduct.

CONSEQUENCES FOR VIOLATION OF THE ACADEMIC INTEGRITY POLICY: Ophir Elementary School learners that violate the academic integrity policy of the school will have logical consequences that are developmentally appropriate. The first infraction of the policy will be used as an opportunity to learn in the context of making mistakes, requiring the learner to be reflective about their choice and outline how to ensure appropriate acknowledgements are given

to the creators of information in the future or to ensure they do their own work. The second infraction of the policy requires the learner to redo the assignment and meet the expectation along with communication to parents. Third and subsequent infractions of the policy require a team meeting with administration and parents and will likely result in no credit being given on the assignment.

II. OPHIR ELEMENTARY SCHOOL ASSESSMENT POLICY, Last Reviewed 6.2026

PHILOSOPHY: At Ophir Elementary, it is critical that our student assessments be meaningful and growth based to best support each individual learner in their pursuit of knowledge in a multifaceted learning environment. Purpose in assessment is realized as students see the importance of demonstrating their growth and achievement as it reflects their knowledge of currently acquired skills as well as that of previous lessons or grade levels. This knowledge, captured through assessment, is seen as a tool for preparing students to be successful lifelong learners, both in and out of the classroom.

We believe assessment should cultivate, engage, and empower our learners.

We believe that assessments are an ongoing tool for learning and instruction and when coupled with reflection, **CULTIVATE** growth and understanding.

We are committed to developing assessments that are intellectually **ENGAGING**, diverse in nature, inquiry-driven, and based on clear objectives.

We know that the synergy created by a constructivist approach to teaching, learning and assessment **EMPOWERS** students to become independent, resilient learners.

ASSESSMENT PRACTICES: In recognizing the unique learning style of each student, a variety of formative and summative assessments are used at Ophir.

Assessment for Learning	Assessment for learning is also known as formative assessment. It is conducted <u>throughout</u> the learning process. Students are observed often and regularly. Assessment for learning can include written and oral artifacts, questionnaires, conferences between the teacher and student, are informal, and look at the process. Assessment for learning can be used to improve learning, teaching, and assessment.
Assessment of Learning	Assessment of learning is also known as summative assessment. Assessment of learning happens at the end of a unit of instruction and is an indication of skills and knowledge acquisition or mastery. These can be norm- or criteria-referenced.
Assessment as Learning	Assessment as learning is part of the formative process and helps to support learners to become self-regulated as a life-long learner. It is an interactive process where students play an active role in planning and monitoring their learning goals and reflect on them to propel learning. Students are also supported throughout the assessment process to use it to consolidate their learning. © Programme Standards and Practices 2020

As a public school in the State of Montana, students take the Smarter Balance standardized tests in grades 3, 4 and 5. Additionally, all Ophir Elementary School students take the Measure of Academic Progress (MAP) tests three times a year to measure their growth in reading, writing, and mathematics grades 1, 2, 3, 4, 5. In 4K, kindergarten and grade 1, we utilize Early Bird and in grades K-5 we use Acadience, both of which assess reading. We also use the Devereux Student Strengths Assessment (DESSA) 4K-5. The purpose of these standardized tests is twofold: one, the results indicate how our students are performing against state and national standards, and two, the results of the assessments inform classroom instruction and the whole-school strategic direction.

TEACHER RESPONSIBILITIES: As the pedagogical leaders, teachers are expected to:

- Provide regular, specific feedback to students on formative and summative assessments.
- Provide regular opportunities for students to be assessed.
- Articulate or co-construct with students the assessment criteria, rubric, and learning goals.
- Collect anecdotal notes on student understanding.
- Provide a variety of authentic assessments.
- Analyze assessment trends to inform teaching practice.
- Model self-assessment and reflection.

- Moderate student work within grade-bands.
- Communicate with students/parents/guardians/administration/teaching teams on student performance.
- Manage students' portfolios.
- Praise student effort, growth and achievement.
- Support students in citing their sources and doing their own work, as outlined in the Academic Integrity Policy.
- Support students in their native tongue or scaffolding assessments for those students to get an accurate measure of learning.

STUDENT RESPONSIBILITIES: Inquiry-based, student-centered learning requires students to be accountable by actively engage in their own learning. An Ophir Elementary student is expected to:

- Actively participate in each classroom activity.
- Seek feedback and assistance from the teacher if the student does not understand a given topic or assessment.
- Ask questions often.
- Review teacher feedback on assessments.
- Reflect on areas for growth and areas of achievement.
- Submit all assignments on time.
- Act with honesty and integrity on all assessments as outlined in the Academic Integrity Policy.

PYP COORDINATOR AND/OR SCHOOL ADMINISTRATION RESPONSIBILITIES: The PYP Coordinator and/or School Administration are expected to:

- Provide meaningful professional development that enhances the teaching and learning at Ophir Elementary School.
- Schedule collaborative planning and assessment moderation time for teachers.
- Give teachers time to plan their units, reflect, and grade assessments.
- Evaluate student performance trends and identify school growth goals based on those trends.
- Ensure that the teaching and learning practices align with the strategic plan, school mission, and the PYP.
- Inform students, parents, and teachers about the Assessment Policy at school events and via media sources, including but not limited to, staff meetings, parent evenings, and school website.
- Recognize student effort, growth and achievement.
- Review the Assessment Policy with the BSSD School Board annually at the conclusion of the school year, taking into account the feedback from teachers, students, and parents.
- Support the classroom teacher and students when infractions to the Academic Integrity Policy have been violated during the conducting of assessments to ensure that actions are taken when transgressions occur.

PARENT/GUARDIAN ROLE: We know that a strong relationship between the school and a student's home life improves student achievement. As a result, parents and guardians are encouraged to:

- Participate in the school culture, functions, and curriculum such as parent nights, parent/teacher/student conferences, academic celebrations, and performances.
- Stay informed about your student's progress via report cards, teacher communication, newsletters, parent/teacher/student conferences, and student work sent home.
- Communicate questions, concerns, and accolades as they arise.
- Recognize and praise student effort, growth and achievement.

REPORTING ON STUDENT ACHIEVEMENT: At Ophir Elementary School, we report on student achievement through the use of student portfolios; student-led conferences involving the student, parent(s) and teacher; and written report cards.

PORTFOLIOS: Each student at Ophir Elementary School has a portfolio of work that is compiled annually. The portfolio is used to show the development of knowledge, conceptual understanding, transdisciplinary skills, and the attributes of the learner profile over a period of time. It is also used to document student action. Portfolio entries document both the process of learning and the product, including images and evidence of students in the process of constructing meaning.

CONFERENCES: Conferences involve the student, parent/s and teacher at least once a year. Students discuss their learning and understanding with their parent/s and teacher, who are responsible for supporting the student through this process. Students are responsible for reflecting upon work samples they have chosen to share that have been previously selected with guidance and support from the teacher and could be from the student's portfolio. The student, parent/s and the teacher collaborate to establish and identify the student's strengths and areas for improvement. This may lead to the setting

of new goals, with all determining how they can support the achievement of the goals. All of the participants must understand the format and their roles prior to the conference.

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WRITTEN REPORT CARD: The written report card at Ophir Elementary School is published twice a year for parents and students. As a central feature for reporting student outcomes, the report card includes all the key aspects of the IB Primary Years Program.

- The learner profile is addressed.
- The transdisciplinary units and the subject-specific teaching are included.
- All teachers involved in the student's progress have an opportunity to comment.
- All the essential elements of the student's academic programme are included.

III. OPHIR ELEMENTARY SCHOOL LANGUAGE POLICY, Last Reviewed 6.2026

SCHOOL LANGUAGE PHILOSOPHY: *If you talk to a man in a language he understands, that goes to his head. If you talk to him in his language, that goes to his heart.*

-Nelson Mandela

At Big Sky School District, we believe that multilingualism contributes to intercultural understanding, cooperation, and friendship. Multilingualism prepares students for a globalized world while contributing to the development of our student IB Learner attributes such as being open-minded, communicative, and reflective. As a result, Big Sky School District is committed to exposing native English speakers to Spanish from kindergarten to grade 5 through classroom instruction as well as experiential learning. In recognizing that our linguistic backgrounds may vary, we are equally committed to supporting students whose mother tongue is not English with our ELL program.

We believe that ALL teachers are language teachers, and therefore, language development is a key aspect of our pedagogical approach. To support this belief, we dedicate professional development time towards enhancing our best practices in language instruction. This professional development approach is informed by the most relevant, up-to-date, and academically sound research on language development.

SCHOOL LANGUAGE PROFILE: As a public school district in the state of Montana, English is the language of instruction. Students begin to study Spanish in kindergarten and continue through grade 5.

SUPPORT FOR MOTHER TONGUE: We know that when a student is well-spoken and literate in his or her mother tongue, the student is more likely to master another language, be successful in school across all subjects, and have a deeper understanding and appreciation for his or her own culture. As part of the enrollment process at Ophir, families complete a home language survey. This allows the school to recognize and support students and families of all backgrounds and native tongues. Parents are encouraged to continue to develop their mother tongue at home by speaking their native tongue, writing in their native tongue, watching t.v. in their native tongue, and reading to their children in their native tongue. Ophir Elementary School's library carries a variety of books written in Spanish to support mother tongue development. As the need arises, additional language books will be purchased.

ENGLISH LANGUAGE LEARNER (ELL): To support ELL students, we employ a variety of strategies. At registration, we connect Spanish speaking parents with one of our staff members who also speaks Spanish. Our staff offers to provide support though the enrollment process and beyond as needs arise or when communication with school occurs. We utilize multiple assessments in order to measure ELL student mastery levels in core subjects. We use assessments provided by WIDA to provide feedback on English language acquisition and Logramos to measure student mastery levels in core subjects in Spanish. As the need arises for additional language measures, we will include them. We provide Sheltered English Instruction (SIOP) and Language Development as outlined in Montana's English Language Learners: Guidance for School Districts. Additionally, we can provide online language instruction for ELL students in grades 2-5 using Rosetta Stone and/or Duolingo. We also provide a modified curriculum for elementary-aged ELL students.

PHILOSOPHY OF INCLUSION: Our inclusive policy is shaped by the belief “that all children deserve a rights-based education system, which ‘means that children should be seen as holders of the right to education, which implies not only the right to have access to education, but also that human rights must also be applied in education and promoted through education’” (Sandkull, 2005, p. 2 as seen in Mitchem, p. 9, 2016). We strive to make our school more inclusive and democratic so that all students at Big Sky School District have access to our curriculum and instruction. To make this a reality, we commit to professional development to support teachers with inclusion practices. We also differentiate our instruction and provide accommodations and/or modifications for our students with learning support requirements to aid in their success in the school’s curriculum.

INCLUSION IN PRACTICE AT BIG SKY SCHOOL DISTRICT: As a public school in the state of Montana, we follow all federal and state regulations regarding our inclusion policy.

504 ACCOMMODATIONS: Per section 504 of the Rehabilitation Act of 1973, students who are identified with a mental and/or physical health challenge that impairs daily living or learning activities are entitled to educational accommodation plans and/or health plans. These plans will provide students’ access to the school’s curriculum, instruction and assessment through an accommodation plan and/or a health plan. Teachers will be informed of their specific responsibilities for implementing accommodations at the beginning of each school year and as needed.

INDIVIDUAL EDUCATION PLANS (IEP): Similar to the 504 accommodations plan, students eligible for services under Individuals with Disabilities Education Act (IDEA, 1975) will receive a free and appropriate public education and necessary related services. These services include identification, evaluation, placement and delivery of specialized instruction to qualified students. Teachers will be informed of their specific responsibilities for implementing accommodations and modifications of the curriculum as well as the related student supports at the beginning of the school year and as needed.

Students’ accommodations and/or modifications will take place in the classroom, but may also include the following, depending on the individual student need:

- **Alternate course/online course or specialized instruction** with intensive individualized support towards IEP goals
- **Learning resource classroom with a certified special education teacher** for reading, math, written expression, social/emotional skills, and/or self-help and independence skills
- **Paraprofessional educators** for students identified as needing 1 to 1 support

INCLUSION IN THE PRIMARY YEARS PROGRAM - MULTI-TIERED SYSTEM OF SUPPORT (MTSS): At Ophir Elementary, MTSS is a school-wide framework that includes universal screening of all students, the use of diagnostic measures to identify specific areas of concern, multiple tiers of instruction and intervention, benchmark testing, progress monitoring, and systematic collaboration and problem solving. Our system of MTSS provides high-quality, evidence and standards-based instruction and intervention that matches each students’ academic and behavioral needs.

Key principles of MTSS at Ophir Elementary:

- Direct, explicit, and systematic tier 1 instruction for all students
- Early intervention
- Multi-tiered model of support
- Matching instruction to the needs of the learner through the use of diagnostic assessment
- Frequent progress monitoring to determine effectiveness of interventions
- Using researched-based and proven instruction and intervention
- Ensuring core instruction and interventions are implemented consistently and correctly
- Documentation of intervention progress
- Parental involvement in all steps of the process

Potential benefits of MTSS:

- Improves teaching and learning for all
- Eliminates “wait to fail” model

Our MTSS model encourages collaboration among educators, families, and community-members with students as benefactors. MTSS is a research-based process that tracks student progress with consistent ongoing assessments. Decisions

about instruction are driven by data, so all students can be appropriately challenged at an individual level. MTSS is a way of teaching that measures how students respond to instruction, and then if necessary, adjusts instruction to ensure that each student is mastering the skills necessary for academic success.

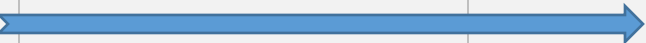
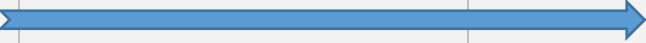
School teams that support MTSS framework:

1. 4K-5 grade-level collaborative teacher teams
2. Special Education/MTSS team meeting: Special Education Team staff, classroom teacher, interventionist, school psychologist, principal
3. Social/Emotional/Behavioral team: School psychologist, counselor, principal, CAP coordinator, BBBS program coordinator
4. MTSS leadership team: Special Education staff, school psychologist, MTSS teacher, school guidance counselor, instructional coach, principal

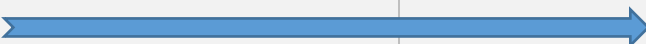
MTSS Pathways:

Ophir Elementary 4K-5 SOCIAL/EMOTIONAL/BEHAVIOR PATHWAY			
COLLABORATIVE TEACHER TEAMS			SCHOOL-WIDE TEAMS
	Tier 1 CORE Instruction	Tier 2 Supplemental Instruction	Tier 3 Intensive Instruction
Instructional Resources	Instruction based on Montana's Social Emotional Learning Competencies • Self-Awareness • Self-Management • Social Awareness • Relationship Skills • Responsible Decision Making Instructional Materials • Wayfinder/Waypoints • Second Steps (K-5) • Learner Profile • Zones of Regulation • Growth Mindset	• Counseling groups • Lunch bunch • Student specific intervention as determined through diagnostic measure and/or team discussion + decision making, e.g.: *Check-In/Check-Out *Direct teach of executive functional skills	• Tier 2 - More intense - More frequent - More individualized - Increase in time - Move to a Special Education referral if/when determined as necessitated by team
Instructional Model/Delivery	• Whole group	• Conferencing • Small group – Individual • Pre-teach/Re-teach • Push-in/Pull-out	• Conferencing • Small group – Individual • Pre-teach/Re-teach • Push-in/Pull-out
Universal Screener	Waypoints by Wayfinder		
Cut Scores	• School wide teams determine necessary supports on a student-by-student basis		

Ophir Elementary 4K-5
ENGLISH LANGUAGE ARTS (ELA) PATHWAY

COLLABORATIVE TEACHER TEAMS			SCHOOL-WIDE TEAMS
	Tier 1 CORE Instruction	Tier 2 Supplemental Instruction	Tier 3 Intensive Instruction
Instructional Resources	High Quality Differentiated Instruction • Increase opportunities to respond (OTRs) • Explicitly teach and reteach core curriculum with more examples and student practice • Increase engagement: no raised hands, match instructional level to learners, attend to length of lesson + implement movement • Use flexible grouping: match pace, type, level, dosage, and duration to learner needs Core Instruction Materials • Wilson FUNdations (K-3) • Core Knowledge ELA (4-5) • Haggerty • The Writing Revolution • Decodable Text • Leveled readers • Teacher created materials Core Frameworks • The Science of Reading (SOR) • Structured Literacy Framework	High-Quality Targeted Instruction based on student need as identified by diagnostic measure • Increase opportunities to respond (OTRs) • Explicitly and systematically teach to student need • Group same grade students by earliest missing skill deficit Intervention Structure/Materials: • SOR designed + targeted skill intervention • Wilson FUNdations Intervention • Wilson FUNdations Fluency Kit (1+2) • Wilson Fluency Basic • Wilson Just Words • Wilson Reading System • Barton Reading + Spelling • Stepping Stone to Literacy • Sound Partners • West Virginia Reading First Explicit Phonics Lessons (Tools4Reading) • Read Naturally • SRA Corrective Reading Series • Seeing Stars • Six Minute Solution • Explode the Code • Rewards Intermediate	High-Quality Targeted Instruction, increased intensity and frequency primarily by increasing OTRs.
Instructional Model/Delivery	• Whole group • Small group (within classroom) • Individual (within classroom)	• Conferencing • Small group (4-5) • Pre-teach/Re-teach • Push-in/Pull-out	• Small group (2-3) • Individual
Benchmark Assessment(s)	Administered three times per year • 4K-K: Early Bird Literacy • Acadience Reading • MAP		
Through Year Testing	MAST (Montana Aligned to Standards Through-Year)		
Progress Monitoring Tool(s)	• FUNdations Progress Monitoring • Acadience Progress Monitoring • Individual student conferencing		
Diagnostic Tool(s)	• N/A	• CORE Phonics Screener • CTOPP	
Cut Scores	• Provided by NWEA/MAP and varies by grade level		

**Ophir Elementary 4K-5
MATH PATHWAY**

COLLABORATIVE TEACHER TEAMS			SCHOOL-WIDE TEAMS
	Tier 1 CORE Instruction	Tier 2 Supplemental Instruction	Tier 3 Intensive Instruction
Instructional Resources	High Quality Differentiated Instruction based on Core Components of Math (National Math Advisory Panel Report) • Number sense • Rational numbers • Basic number operations Core Instruction Materials • Eureka Math	• Khan Academy Mappers • Happy Numbers	• Khan Academy Mappers • Happy Numbers
Instructional Model/Delivery	• Whole group • Small group • Individual	• Individualized practice based on MAP scores • 10 minutes/day	• Individualized practice based on MAP scores • 10 minutes/day
Benchmark Assessment(s)	Administered three times per year • MAP		
Through Year Testing	MAST (Montana Aligned to Standards Through-Year)		
Progress Monitoring Tool(s)	• Eureka Math mid-module and end-of-module tests • Individual student conferencing		
Diagnostic Tool(s)	• MAP content scores		
Cut Scores	• Provided by NWEA/MAP and varies by grade level		

POLICY COMMUNICATION: The administration is responsible for communicating this policy to students, parents and teachers at school events and via media sources, including but not limited to, staff meetings, parent evenings, handbooks, and school websites.

POLICY REVISION: The Inclusion Policy is revised annually by the administration, inclusion teachers, and the BSSD School Board.

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[1] All psychological/psycho-educational/medical reports must:

- be legible, on paper with a letterhead, signed and dated
- state the title, name and professional credentials of the person (or persons) who has undertaken the evaluation and diagnosis of the candidate
- state specifically the nature of the learning support requirement, and the tests or techniques used to arrive at the identification
- be consistent with the coordinator's request for assessment arrangements
- be accompanied by a translation into English, French or Spanish, if it is not written in one of the IB working languages.

All psychological/psycho-educational reports must:

- be based on the candidate's performance on nationally standardized psychological tests (where available and published, recent editions of standardized tests should be employed)
- report results as standard scores, which have a mean of 100 and a standard deviation of 15, and not percentiles or age/grade equivalents



Staff Handbook 2026-2027

"At The Peak of Excellence In All That We Do!"

Big Sky School District #72 Big Sky, Montana

At the Peak of Excellence in All That We Do!
Cultivate, Engage, Empower

W

Vision and Mission

:

Cultivate each student's potential

Engage in globally minded education and experiential learning in the Greater Yellowstone Ecosystem

Empower students to lead inspired lives of impact, resilience and authenticity

Cultivate:

- Meet each child where he / she is currently
 - Committed to differentiated instructional approaches and practices
 - § Utilize student achievement data to improve upon student outcomes
 - § Commitment to professional development
 - § Resourceful staff and community
- Provide access to an exceptional experience
 - High aspirations in a rural setting
 - § Commitment to partnering with community for unique experiences
 - § Commitment to successfully preparing all students for their next steps
- Welcome students and families from all backgrounds, experiences and talents
 - Inclusive school environment
 - § Commitment to non-native English speakers
 - § Commitment to celebrating diversity

Engage:

- Provide academically challenging and rigorous curriculum and instruction
 - IB PYP candidate school
 - § Commitment to inquiry based teaching and learning
 - § Commitment skills based teaching and learning
 - § Commitment to critical, analytical and insightful thinking
- Encourage creativity in our students
 - Program emphasizing Arts and Sciences
 - § Exposure to Art, Music and Design
 - § Experiential learning in the sciences
- Holistic approach to student learning
 - Program emphasizing the whole child
 - § Outdoor and experiential education for all
 - § Global and local citizenship
 - § Education in character development
 - § Offer and support a wide range of extra-curricular activities

Empower:

- Innovative and entrepreneurial
 - Deliberately engage local, national and international resources
 - Commitment to technology integration and digital citizenship
- Confidence
 - Challenge and support all students
 - Balance academics, athletics and activities
 - Support originality in students
- Respect, compassion, accountability
 - Program reflective of rigorous assessment
 - Education reflective of local and global issues
 - Arm students to better the world they are living in
 - Selflessness – beyond one's self
 - Commitment to service learning

**Big Sky School District No. 72 PO Box 161280, Big Sky, MT 59716
45465 Gallatin Road, Gallatin Gateway, MT 59730**

**Phone: (406) 995-4281
FAX: (406) 995-2161**

GENERAL INFORMATION

SCHOOL HOURS:

The school day for teachers is 8:00 a.m. to 4:00 p.m. on M, T, and Th. The school day for teachers is from 8:00 a.m. to 5:00 p.m. on Wednesday. Students may arrive in the building after 8:15 a.m. and should be dismissed at 3:35 p.m. On Friday student dismissal time is 2:35 p.m. Teachers may leave as soon as the students are dismissed on Fridays.

The Principal will be responsible for scheduling all duties with the teachers at the first faculty meeting and at other times when needed.

Parents must escort tardy students to the office or provide a note or phone call for the student. Tardy students must sign-in at the office and take a tardy slip directly to their classroom. **Attendance must be recorded by 8:45 a.m.** Attendance for OMS and LPHS will be taken every class period. Office staff will contact parents when an unexcused student does not arrive at school.

Equal employment opportunity and treatment shall be practiced by the district regardless of race, color, national origin, religion, sex, age, marital status, and disability, if the employee, with or without reasonable accommodation, is able to perform the essential functions of the position.

The Superintendent and Principal(s) have been designated to coordinate compliance with these legal requirements, including Title VI, Title VII, Title IX, and other civil rights or discrimination issues, the Americans with Disabilities Act, and Section 504 of the Rehabilitation Act of 1973, and may be contacted at the district office for additional information and/or compliance issues.

DISTRICT ORGANIZATION

Superintendent:	Dustin Shipman
K-5 Principal:	Brittany Shirley
6-12 Principal:	Marlo Mitchem
Business Manager:	Libby Grabow
District Clerk:	Libby Grabow
Assistant Business Manager:	Vasant
IB Diploma Program Coordinator:	Tim Sullivan
Elementary School Counselor:	Erika Frounfelker
Middle and HighSchool Counselor:	Janet Martinez
MS/HS Office Administrative Assistant:	Anita Romine
Elementary Office Administrative Assistant:	Linda Nell
Transportation Supervisor:	Wayne McMinn
Facilities Manager:	Kary Pemberton
School Food Services:	Lindsie Feldner
Athletic Director:	John Hannahs
Technology:	Jarret Blackburn

BOARD MEMBERS

The Legislature of the State of Montana delegates to the Board responsibility for the conduct and governance of district schools. Board members as elected in this district are as follows:

Matt Jennings, Chair person
Barbar Rowley, Trustee
Matt Dodd, Vice-Chair person
Danielle McClain, Trustee
Betsy Biggerstaff, Trustee

BOARD MEETINGS/COMMUNICATIONS

Regular Meetings

Unless otherwise specified, all meetings will be held in the Big Sky Schools. All effort will be made to host regular meetings at 6:30 p.m. on the 2nd Tuesday day of each month, or at other times and places determined by a consensus of the board. Except for an unforeseen emergency, meetings must be held in school buildings or, upon unanimous vote of the Trustees, in a publicly accessible building located within the District. If regular meetings are to be held at places other than the place stated above, or are adjourned to times other than the regular meeting time, notice of the meeting shall be made in the same manner as provided for special meetings. The trustees may meet outside the boundaries of the District for collaboration or cooperation on educational issues with other school boards, educational agencies, or cooperatives. Adequate notice of the meeting, as well as an agenda, must be provided to the public in advance. Decision making may only occur at a properly noticed meeting held within the District's boundaries. When a meeting date falls on a legal holiday, the meeting shall be held on the next business day.

CLASSROOM MAINTENANCE:

Keeping the school well maintained and in good appearance is the responsibility of **all** who participate in Big Sky Schools. A common goal for all is to develop a sense of pride in our building. This will in turn carry over to our students.

Taking proper care of all school district property is important. Please keep your classroom in a clean, neat, and organized fashion at all times. Please keep a current and accurate inventory of materials and texts. Before the students are dismissed or the room is left for the day, please make sure:

- All chairs are stacked or on the tables/desks
- All materials are off the floor
- All windows are closed and locked
- All equipment is turned off
- Your room is locked

Routine cleaning will be done by the custodial staff; however, minor cleaning by the students is encouraged. Students should keep their desks, cubbies, and lockers neat and clean. Items left in the halls, gym, locker room, etc. over an extended period of time and without being claimed will be thrown away or given to a charitable organization. Students may not put stickers and other items on the outside of their lockers or on their desks.

Teachers are expected to keep all work areas clean and tidy including the faculty room. Please be sure to wash your own dishes and pick up after yourself.

DISCIPLINE:

The teacher is the primary source of discipline. Our basic policy is founded on common respect and fair treatment for all. Expecting children to act like responsible students is a given, and the best way to show children how to act is to be a good role model. You need to establish behavior expectations for your class on the first day of school. Classroom rules and expectations should be written where your students can see them and make our parents aware of your rules (prior to posting, your building administrator needs to see your classroom expectations). Our discipline policy is in the Student/Parent/Teacher Handbook, please become familiar with this policy.

FACULTY MEETINGS:

Faculty meetings will be held every Wednesday from 3:45 p.m. until 5:00 p.m., attendance is a priority and mandatory; prior approval must be given by your division principal to be excused from Wednesday meetings; agendas will be set prior to the meeting.

There could be a weekly stand-up meeting every Monday at 8:10 a.m. as arranged by your building administrator. Attendance at stand up is mandatory unless otherwise arranged.

FOOD AND DRINKS:**

No food and drinks in the classroom, unless specific to snack breaks or special circumstances as organized by teacher. Drinking water will be allowed for both students and teachers at all times. Students will only be allowed access to the cafeteria before school and at designated lunch times. Teachers need to be aware of any and all allergies present and plan accordingly. Please encourage healthful snacks, per Board Wellness Policy.

MAILBOXES AND VOICE MAIL:

Check your *mailbox* located in the faculty room frequently (your mailbox should not be used to store things) and your email at least once daily for important messages and information. Voice mail should be checked several times during the day.

MANAGEBAC AND PARENT / STUDENT COMMUNICATION

Teachers are required to have assignments and all relevant information posted at least 1 week in advance on ManageBac. Any assessment that is collected and to be used as a measurement of student learning **MUST** be assessed and reported on within 48 hours of collection in ManageBac.

Teachers should respond to any and all parent inquiries within a 24-hour period.

MEDICATION:

All **medication** must be in its original container and must have a physician's instructions clearly stated. Medication, prescriptions, and over the counter drugs, are kept in the front office in a locked locker, *except for asthma inhalers and epinephrine pens*, and any other specific medication, as explained below. *(Cough drops, and throat lozenges are considered medicine, although a doctor's note is not required for these to be administered, parent permission is required.)*

Only staff members authorized by the Gallatin County nurse and/or a trained staff member, authorized by the administration, may administer medications. (District Policy 3416 & 3416F)

Students with allergies or asthma may be authorized by the administration, in consultation with medical personnel, to possess and self-administer emergency medication from an epinephrine pen (EpiPen) or asthma inhaler during the school day, during field trips, school-sponsored events, or while on a school bus. That student is authorized to possess and self-administer medication from the EpiPen or inhaler if:

- A written and signed authorization from the parents or guardians for self-administration of medication, acknowledging that the school district or its employees are not liable for injury that results from the student self-administering the medication, is placed on file.
- The student has prior written approval of his/her primary health care provider, specifying the name and purpose of the medication, the prescribed dosage, frequency with which it may be administered, and the circumstances that may warrant its use.
- Documentation that the student has demonstrated to the health care practitioner the skill level necessary to use and administer an EpiPen or asthma inhaler.
- Documentation of a doctor-formulated written treatment plan for managing asthma or anaphylaxis episodes of the student and for medication use by the student during school hours.

Parents should notify you and the front office staff if their child has a food allergy or other "special needs".

MISSING CHILDREN:

Attendance and lunch count is taken first period in the morning in the elementary school and in middle and high school it is taken **every class period of the day**. The front office will contact parents of absent and/or unexcused students. If a parent contacts a teacher about a student's absence, it is important that the office is also notified. If a student has not been marked absent earlier in the day and is missing from your class, please call the office immediately so that we can search for missing students.

Any time you receive notice that a student is going out of town, refer that message to the office.

STUDENTS MOVING FROM BSSD:

A form has been created for student check out. All students must have a check out form. No computers or other expensive equipment may be checked out or loaned without the district form completed appropriately. Please know the cost of the books, library materials, etc. that a student owes. Students should be assessed a portion of the cost of a book that has been abused. Please indicate costs on

the sign-out sheet, and the Main Office will do what is legally permissible to obtain the money from the student's family prior to their departure with records.

STUDENT SUPERVISION:

Good student supervision eliminates almost all problems, and liability is reduced by teachers' presence and good judgment. Teachers must be present and visible to students and must stop activities that are disruptive or which may cause injury. Teachers must be present with students upon arrival bell with instruction to begin immediately. A sudden illness would be considered an emergency situation in which you would need to leave the classroom while students were present; however, a near-by teacher or other school personnel would need to be asked to monitor your classroom. Call the office for assistance! Use discretion about any other reason to leave a classroom unsupervised. General supervision of bathrooms, hallways, and playgrounds is expected by all members of the staff. **Good communication is important throughout the building.**

SUSPECTED CHILD ABUSE:**

The state requires that school personnel who suspect any form of child abuse report the abuse to the DFS (1-800-585-9984). Your report is entirely confidential and ethical standards dictate your confidentiality. **ALL TEACHERS AND EMOLOYEES OF THE BIG SKY SCHOOL DISTRICT ARE MANDATORY REPORTERS.** (District Policy 5232 & 5232F)

Child Abuse Reporting

Any staff member who has reasonable cause or reasonable suspicion to believe that any child under 18 years of age with whom he/she has come in contact has suffered abuse or neglect, or that any adult with whom he/she is in contact has abused a child, shall immediately orally report to the Department of Family Services or local law enforcement agency. The building principal is also to be immediately informed. Hot Line # 866-820-5437

Failure to report a suspected child abuse is a violation punishable by law and by district disciplinary action up to and including dismissal. (Refer to Policy 5232 & 5232F)

A staff member who, based on reasonable grounds, participates in the good-faith making of a child abuse report shall have immunity from any liability, civil or criminal, that might otherwise be incurred or imposed as provided by law.

TELEPHONES:

The phones in the classroom are to be used for **local calls**. The phone system is to assist in the communication between home and school. Students must have **permission from the teacher** to use the phones. Long distance calls are possible only through the Main Office. Please contact the office to access long distance.

The personal use of cellular and other personal electronic devices by a teacher during assigned teaching time is discouraged, but permissible with reasonable time limits.

COMMUNICABLE DISEASE/BLOODBORNE PATHOGENS/INFECTION CONTROL PROCEDURES:

The district provides for the reasonable protection against the risk of exposure to communicable disease to all staff while engaged in the performance of their duties. Protection is provided through immunization and exclusion in accordance with Montana Code Annotated and the Administrative Rules of Montana. Infection control procedures, including provisions for handling and disposing of contaminated fluids, have also been established through Board policy and administrative regulations for staff and student protection.

All staff shall comply with measures adopted by the district and with all rules set by the Montana State Health Department and the county health department.

Staff members have a responsibility to report to the district when infected with a communicable disease unless otherwise stated by law. (BP5130)

COMPLAINTS:**

Student/Parent Complaints

The district recognizes that complaints regarding staff performance, discipline, grades, student progress, and homework assignments will be made by students and parents from time to time. Every effort will be made to ensure that such complaints are handled and resolved informally and as close to their origin as possible. Students, parents, and others with complaints will be encouraged to discuss the complaint directly with the staff member. All such meetings should be held in confidence and not in the presence of others.

If the complaint is not informally resolved, staff should advise the complainant that he/she may submit the matter directly to the building principal or immediate supervisor, as appropriate. The complainant will be provided with necessary formal complaint procedure guidelines in accordance with Board policy 1700 [and applicable provisions of current negotiated agreements].

When a complaint is made directly to the Board as a whole or to an individual Board member, it will be referred to the superintendent for appropriate building administrator follow-up.

All staff members should familiarize themselves with Board policy regarding the handling of complaints.

Staff Complaints

Staff member complaints contending a violation, misinterpretation, or inappropriate application of district personnel policies and/or administrative regulations should be directed to the building principal for informal discussion and resolution.

If the complaint is not resolved informally, formal complaint procedures may be initiated by staff in accordance with Board policy and administrative regulations.

This complaint procedure may not be used to resolve disputes and disagreements related to the provisions of any negotiated agreement. (Refer to Policy 5240, and 1700)

FAIR LABOR STANDARDS ACT:**

Regular working hours for all classified staff will be set by the building principal. Classified staff are not to work before, beyond, or outside their established working hours and are not to work overtime without prior authorization from the building principal, immediate supervisor or superintendent.

All time sheets must be a true reflection of all time worked, whether it is more or less than regularly scheduled work hours.

Failure to comply will result in disciplinary action in accordance with applicable provisions of Board policy, administrative regulations, and negotiated agreements.

Administrators, directors, and/or supervisors shall give written notification to non-exempt employees, as defined by the Fair Labor Standards Act, of the Board's following expectations:

- What constitutes non-exempt working hours;
- What constitutes normal working hours;
- That employees are not to work before, beyond, or outside their normal working hours and are not to work overtime without prior authorization;
- That employee time sheets be a true reflection of all time worked, whether it is more or less than normally scheduled hours;
- That a written corrective statement be given to employees not complying with established procedures.

Overtime is defined as time worked over 40 hours in one week. A week is defined as seven consecutive days covering Monday through Sunday. (Refer to Policies 5221 & 5336)

FUND RAISING:**

Activities to raise money for a wide variety of school activities and equipment are held at various times throughout the course of the school year. All fund-raising activities must be conducted under the direct supervision of staff or other authorized individuals and approved by the building principal prior to the activity being initiated. Fund-raising requests must include an explanation or justification for the proposal, consistent with building and/or district goals. Fund raising must not interfere with or disrupt school. Fund raising request forms are available in the office. All money raised must be receipted and deposited with the district. Staff and students should take all reasonable precautions to provide for the security of any items/materials/products being sold. Staff members are directed to follow established building procedures for the depositing of funds collected. At no time should money collected be allowed to accumulate in classrooms, lockers, or other unsecured areas.

All fundraising activities must comply with correct practices, procedures and policies of the Big Sky School District. (District Policy 3530)

GIFTS AND SOLICITATIONS:**

Staff members are to avoid accepting anything of value offered by another for the purpose of influencing his/her professional judgment. No organization may solicit funds from staff members within the schools, nor may anyone distribute flyers or other

materials related to fund drives through the school without building principal or superintendent approval.

The solicitation of staff by sales people, other staff, or agents during on-duty hours is prohibited without building principal approval. Any solicitation should be reported at once to the [building principal]. (Refer to Policy 5223)

GRIEVANCES:**

Refer to provisions of current certified negotiated agreements and school board policy.

HARASSMENT/BULLYING/INTIMIDATION:**

Harassment of staff members is strictly prohibited on district property, including non-district property while a staff member is at any district-sponsored, district-approved, or district-related activity or function, such as field trips or athletic events, in which students are under the control of the district or where the staff member is engaged in district business.

Harassment includes, but is not limited to, harassment on the basis of race, color, religion, national origin, age, marital status, disability, and sexual harassment.

Sexual harassment includes, but is not limited to, unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when:

1. The staff member's submission to the conduct or communication is made a term or condition of employment;
2. The staff member's submission to, or rejection of, the conduct or communication is the basis for decisions affecting employment and assignment;
3. The conduct or communication has the purpose or effect of substantially interfering with an individual's work performance;
4. The conduct or communication has the effect of creating an intimidating, hostile, or offensive working environment.

Other types of harassment may include, but not be limited to, jokes, stories, pictures, or objects that are offensive, tend to alarm, annoy, abuse, or demean certain protected individuals and groups.

A staff member whose behavior is found to be in violation of Board policy may be subject to discipline up to and including dismissal. A student whose behavior is found to be in violation of Board policy may be subject to discipline up to and including expulsion.

Any staff member who is subject to, or knows of, such harassment is directed to notify the building principal or superintendent immediately. If the complaint is not satisfactorily settled, the staff member may file a complaint directly with the Montana Human Rights Commission or with the U.S. Department of Labor, Equal Employment Opportunity

Commission. Such complaints may also be filed with the appropriate enforcement agency, in lieu of the district's complaint process, at any time, as provided by law.

There will be no retaliation by the district against any person who, in good faith, reports harassment. (Refer to Policies 5010, 5012, 5012F)

INSURANCE BENEFITS FOR EMPLOYEES:

Reference current bargaining agreements for both classified and certified.

KEYS AND DOOR CODES:

Keys and door codes may be issued to staff through the business office. In order to protect property, students, and staff and to ensure the building is adequately secured when no authorized personnel are present, all staff are expected to follow the following key-and door code control procedures:

1. The duplication of keys is prohibited;
2. Keys are not to be left unattended. Avoid having keys on desks, tables, in mailboxes, unattended coat pockets, etc.;
3. Keys may not be loaned [to students or to individuals not employed by the district]. Under no circumstance should staff provide keys to students to "run errands", "unlock/lock" doors, etc.;
4. Lost or stolen keys must be reported to the building principal within 24 hours of discovery of the loss or theft so that measures may be taken to protect district property. Three days will be allowed for the finding or recovery of keys before any charges are assessed;
5. Upon completion of a lost-or-stolen-key report form, presentation of the broken or damaged key(s), and submission of assessed fees, replacement keys will be issued within 72 hours;
6. Charges for lost or stolen keys will be made to the staff member to whom the key(s) have been issued.
7. All keys are to be checked in at the end of the school year. Staff with summer duties necessitating building access may make

- arrangements with the building principal to keep their keys as appropriate.
8. If building principal or maintenance supervisor deem issuance of keys compromises the security of the building, keys may be issued through check out procedure only.
 9. Door codes are only to be used by those who were assigned the code; under no circumstances should door codes be shared with anyone for any purpose.

PARTICIPATION IN POLITICAL ACTIVITIES:**

Staff members may exercise their right to participate fully in affairs of public interest on a local, county, state, and national level, on the same basis as any citizen in public or private employment and within the law.

Staff members may, within the limitations imposed by state and federal laws and regulations, choose any side of a particular issue and support their viewpoints as they desire, by vote, discussion, or persuading others. Such discussion and persuasion, however, may not be carried on during the performance of district duties.

On all controversial issues, staff members are expected to make clear that the viewpoints they represent are personal and are not to be interpreted as the district's official viewpoint. (Refer to Policy 5224)

INSTRUCTIONAL

STUDENT RECOMMENDATIONS:

Teachers may not recommend students for field trips, summer programs, etc. that require parental funding unless they have spoken with the parent(s) prior to the recommendation. If a parent does not agree with the recommendation or program, the teacher is not to submit the nomination.

FIELD TRIPS AND OTHER OFF-PROPERTY ACTIVITIES:**

Field trips must be curriculum oriented. The field trip must add to and enhance what is being studied in class and approved by the principal. Field trips which take students more than 300 miles from Big Sky must be approved in advance by the Board. The principal has the authority to approve all other field trips.

Appropriate paperwork should be filled out and scheduling procedure followed. All office personnel should also be kept informed at all times in case of an emergency or questions. (District Policy 2320)

District permission slips must be signed and returned to school. No student may go on a field trip without parental/guardian permission, including skiing. Please include how the students will be transported during the trip.

Parent drivers may be used if approved by the Superintendent. However, school bus transportation is almost always preferred. When it is necessary to have parent drivers, the office must have a copy of the parent's vehicle registration, insurance card (minimum \$300,000 liability insurance), and driver's license in the front office along with the Travel Manifest.

GALLATIN/MADISON COUNTIES SPECIAL EDUCATION COOPERATIVE:**

BSSD is a member of this Coop and the district's administrator is a member of the Coop's Board of Trustees. The Coop provides services for the district, which we could not economically provide for ourselves when serving the needs of our special education students. The Coop employs a school psychologist, a speech pathologist and a director, who serves as a mentor to our resource teachers.

It is the intent of the District to ensure that students who are disabled within the definitions of Section 504 of the Rehabilitation Act of 1973 are identified, evaluated and provided with appropriate educational services. Teachers should consult with the schools' resource teachers on those students who have special needs and programs (BP 2161).

The district is committed to Response to Intervention, assessing and assisting students at an early stage, when academic or emotional difficulties emerge. The resource teachers are integral to serving students directly and indirectly through collaboration with the classroom teacher.

GRADES:

Grades must be maintained in ManageBac for adequate documentation. Letter grades are used in grades 6-12. Report cards should be sent to the parents one week after the end of the quarter unless other arrangements are cleared with the administrator. Grades for

K-5 are also needed to show academic achievement.

Academic grades should be given using more than one criterion; homework, testing, writing, classroom participation, journals, teacher observation and special projects are assessments which should be included. Whenever possible, rubrics should be used to help students understand expectations.

The basis for grades is to show a student's progress towards fulfillment of the standards and benchmarks of the district approved curriculum. An **explanation of the grading system** must be provided to students and parents before the grading period begins and must be applied consistently. Teachers should communicate with parents of students who they are concerned about, following Monday Grade Updates. Consider giving awards for special achievements. When grading, concentrate on the positive and look for ways to have students self-evaluate.

INSTRUCTIONAL PLANNING AND RESOURCES:

Instructional time is to be used for the content scheduled unless authorized by your administrator. Lesson plans are a daily component of a larger instructional plan, and the daily lesson plans are vital to good instruction. Your daily lesson plans can vary in format and detail but must be sufficiently clear and specific enough to be understood and to be followed by the administrator or a Guest Teacher. Unit plans are posted in ManageBac.

Lesson plans must be available upon request.

Teachers are expected to follow the state and local guidelines for curriculum; however, with permission from the administrator other topics may be substituted as long as basic learner goals appropriate to the grade level are followed.

Lesson Plans

The quality of the instructional program reflects the effort invested by teachers in developing lesson plans consistent with district curriculum and appropriate to the individual needs of students.

Teachers are expected to prepare lesson plans on a weekly basis. Copies of lesson plans may be required to be submitted to the building principal no later than the end of the school day Friday, for the upcoming week. Lesson plans are to be kept by teachers in a place known to and accessible to the building principal. Teachers may be required to provide copies of lesson plans to the office at reasonable times and intervals, as determined by the building principal.

Lesson plans should be of sufficient length and substance to allow a substitute teacher to carry on the course of study and to provide a means by which the building principal may monitor instruction to assure that the educational program in a particular class or activity is consistent with the district-approved course of study.

An up-to-date seating chart, class schedules, and information identifying any classroom student aides or other special student needs should be included in all lesson plan books.

General plans which cover the length of the course of study should also be prepared and readily available for building principal and/or student and parent review.

Curriculum

Our teachers are hired to teach and have students learn our curriculum. The Board approves all curriculum. This curriculum is in alignment to all state and national standards as well as aligned with the Vision, Mission and Strategic Plan of the Big Sky School District #72. Deviation from the established curriculum, textbooks and instructional materials are not permitted without prior building principal approval. Teachers with questions must contact the building principal. Though methodologies may vary, classroom instruction is expected to reflect current best practices consistent with research on effective instruction. The district may and will provide distance, online and technology delivered learning programs as provided in Montana law and set forth in district policies and procedures.

In a study or discussion of controversial issues or materials, the Board directs the teaching staff to take into account the following criteria:

1. Material is age appropriate
2. District philosophy of education
3. Community standards, morals, and values (This may require notice and providing study options for students whose parents did not give approval for the study of a given discussion topic of book.)

4. Necessity for a balanced presentation
5. Necessity to seek administrative counsel and guidance in such matters

Use of Visual Media

Teachers may use visual media to support the curriculum legally through the Copyright Act's "educational exemption," when the visual media is an essential and appropriate part of the core curriculum and is used as an essential part of the core, current curriculum taught; the movie used is a legitimate copy, not taped from a legitimate copy or taped from TV (Big Sky School District #72 Policy 2312.)

PARENT BACK to SCHOOL NIGHT:

Back to School Night for all district schools are scheduled for September of each year. Parent Night is your night to begin a dialogue with your students' parents about your expectation for their child(ren). Parents want their children to succeed. This is the night you can give them suggestions on how they can help. The more information you can give explaining your program the better. **This night sets the tone for the year!!!**

PLAYGROUND USE/RECESS / FIELD USE:

Students may not use the playground unless supervised by an adult. A faculty member or aide must be outside during recess. Proper use of the equipment is expected under all circumstances, and the expectations of conduct should be consistent throughout the school.

PLEDGE OF ALLEGIANCE:

The recitation of the Pledge of Allegiance will follow the law of the state of Montana (20-7-133). Pledge will be recited daily in grades K-6 and to start the week in grades 7-12.

SCHOOL EQUIPMENT:

Teachers are responsible for checking out and checking in all school equipment, i.e. books or sports equipment. All equipment needs to be brought in from outdoors at the end of each recess. A teacher is asked to keep a complete classroom inventory and update it yearly.

The use of equipment for personal reason is allowed with permission from the Administration and/or the Board, but should be done minimally. Staff will be responsible for replacing/repairing any damage to equipment borrowed.

The use of computers is encouraged with the understanding that use will be for professional tasks and appropriate personal activities. All personal items should be stored on a separate disk, not on the hard drive. This includes internet access and email. (BP 5450)

CLASSROOM SECURITY:

Upon leaving the classroom, locker room, or other work areas between classes or at the end of the day, employees are expected to turn out the lights and secure all doors. Windows should also be secured at day's end.

All staff are asked to refrain from keeping personal items of value in or about their desks. Personal bags should never be left unsecured. Students should be instructed to leave valuables at home. The district will not be responsible for the loss of, or damage to, personal property due to such causes as fire, theft, accident, or vandalism.

CARE/USE OF DISTRICT PROPERTY:

All staff members are encouraged to exercise continuous and vigilant care of all district-owned property. Such items as computer and video/ technology equipment, and musical instruments are priority items for theft and damage.

Certain district owned equipment (including computers) may be checked out by staff. Such equipment may not be used for personal financial gain. From time to time, staff will be allowed to use district property for personal use with written permission from the superintendent. Incidents of theft or willful destruction of district property through vandalism or malicious mischief should be reported immediately to the building principal or superintendent.

CASH IN DISTRICT BUILDINGS:

Money collected by staff as a result of fund raisers or other school-related purposes is to be deposited in the [office] whenever the sum accumulated in any one day, by a class, staff member, or others, exceeds [\$25]. At no time are substantial amounts of money to be kept overnight or held during holidays or for long periods of time in classrooms.

Staff members are asked to emphasize to students the importance of promptly depositing money collected, with appropriate school officials.

MATERIALS DISTRIBUTION

Requests of staff by individuals or groups to distribute pamphlets, booklets, flyers, brochures, and other similar materials to students for classroom use or to take home are to be referred to the building principal for prior approval. The materials and proposed method of distribution will be reviewed and a decision made based on the educational concerns and interests of the district. (District Policy 4321)

PROGRESS REPORTS

Teachers are expected to report their students' progress weekly via the Monday Grade Update to the students and their parents via ManagBac or Infinite Campus.

GENERAL EMPLOYMENT INFORMATION

CREDIT APPROVAL AND LANE CHANGE:

Teachers need to prepare an annual report of the college credits (OPI approved credits unless approved by the Board) they have accrued while employed at Big Sky School District, if the credits result in a lane change. **The report is due by March 1st of each year** and must be attached to a lane change request form. No reminders of this date will be sent out from the business office, so please mark this date in your calendar.

FACULTY AND STAFF ABSENCES:

When a staff member plans to be absent for personal or professional reasons, the staff member will make the guest teacher arrangements. There will be a list of possible (Board approved) guest teachers that all staff member will have access to. If you have an emergency and cannot call a guest teacher, call our office staff to assist you. Lesson plans and a student seating chart should be easily accessible under these circumstances. Please complete and give a copy to the Principal for approval.

FACULTY SICK/PERSONAL LEAVE (BP 5321P):

Eligible employees will receive a predetermined number of sick/personal days per year and may use sick/personal leave for those instances listed in the current negotiated agreement. Regular attendance at school by a faculty member is essential to classroom continuity. If possible, every effort should be made to address personal matters during vacation time.

Personal leave shall be granted in no less than one half (1/2) day increments and requires-

1. Administrative approval at least 48 hours in advance.
2. Administrative approval if an extension of a school vacation or holiday.

Any unused combined sick leave and personal leave for teachers shall be allowed to accrue to the teacher's sick leave balance at the end of each school year. Sick leave is cumulative to a maximum of one-hundred (100) days. As an alternative, the teacher may elect to receive a cap payment in lieu of accumulating sick leave. Classified leave is calculated and taken for the number of hours missed.

The Board reserves the right to grant or deny sick/personal leave time under extra-ordinary or emergency circumstances. These decisions will not constitute a precedent binding upon the Board or its administration of the personal leave policy.

An employee on extended sick leave who is unable to return to work, and has exhausted all sick/personal leave, will not receive regular salary compensation but will continue to be eligible for health benefits for the remainder of the year's contract. Further salary compensation must be applied for under the coverage provided by any long and short term disability policy.

Family and Medical Leave Act (FMLA)

Eligibility

Employees are eligible if they have worked for the District for at least one (1) year, and for one thousand two hundred fifty (1,250) hours over the previous twelve (12) months.

Length/Purpose of Leave

In accordance with provisions of the Family Medical Leave Act of 1993 (FMLA), a leave of absence of up to twelve (12) weeks during a twelve-(12)-month period may be granted to an eligible employee for the following reasons: 1) birth of a child; 2) placement of a child for adoption or foster care; 3) a serious health condition which makes the employee unable to perform functions of the job; 4) to care for the employee's spouse, child, or parent with a serious health condition; 5) because of a qualifying exigency (as the Secretary shall, by regulation, determine) arising out of the fact that the spouse or a son, daughter, or parent of the employee is on active duty (or has been notified of an impending call or order to active duty) in the Armed Forces in support of a contingency

operation.

Service member Family Leave

Subject to Section 103 of the FMLA of 1993, as amended, an eligible employee who is the spouse, son, daughter, parent, or next of kin of a covered service member shall be entitled to a total of twenty-six (26) workweeks of leave during a twelve- (12)-month period to care for the service member. The leave described in this paragraph shall only be available during a single twelve-(12)-month period. The Board has determined that the twelve-(12)-month period during which an employee may take FMLA leave is July 1 to June 30.

Employees will be required to use appropriate paid leave while on FMLA leave. Workers' compensation absences will not be designated FMLA leave. (Refer to policy 5328 & 5328P)

DISCIPLINE AND DISCHARGE:**

Discipline and dismissal of staff will follow due process, administrative regulation, relevant provisions of negotiated agreements, and applicable law. (BP5255)

DRUG-FREE WORKPLACE:

No staff member engaged in work in connection with a direct federal grant or contract shall unlawfully manufacture, distribute, dispense, possess, or use on or in the workplace any narcotic drug, hallucinogenic drug, amphetamine, barbiturate, marijuana, or any other controlled substance or alcohol, as defined in schedules I through V of section 202 of the Controlled Substances Act (21 U.S.C. 812) and as further defined by regulation at 21 CFR 1300.11 through 1300.15.

"Workplace" is defined to mean the site for the performance of work done in connection with a federal grant or contract. That includes any school building or any school premises; any school-owned vehicle, or any other school-approved vehicle used to transport students to and from school or school activities; off school property during any school-sponsored or school-approved activity, event, or function, such as a field trip or athletic event, where students are under the jurisdiction of the school district where work on a federal grant is performed.

Each staff member engaged in work related to a district federal grant or contract must notify his/her supervisor of his/her conviction of any criminal drug statute based on conduct occurring in the workplace, as defined above, no later than five days after such conviction.

EMERGENCY CLOSURES:**

In the event of hazardous or emergency conditions, all district schools or selected schools or grade levels may be closed or schedules altered to provide delayed openings of school and/or early dismissal of students as appropriate. (Refer to Policy 2221)

EMERGENCY PROCEDURES AND DISASTER PLANS:**

All staff will be provided with a copy of the district's emergency procedures plan detailed staff responsibilities in the event of such emergencies as [disorderly behavior, unlawful assembly, disturbances at school activities, natural disasters, fire, illness or injury of a student or staff member, and the authorized use of force on school property].

Copies of the emergency procedures plan will be available in the [office] and other strategic locations throughout the building. (Refer to Policy 8301)

GUEST TEACHERS:

Advance preparation will keep the day running smoothly when a guest teacher must teach your class. Students will continue to learn in your absence, and our guest teachers will want to return. ***You must keep a Guest Teacher Notebook in your classroom with the appropriate information:***

1. current lesson plans
2. a daily schedule with all duties included
3. an up-to-date seating chart or name tags on the desks
4. Attendance sheet
5. Lunch count
6. classroom and school rules and procedures
7. fire, earthquake, and lockdown drill procedures
8. reading groups, if applicable
9. student with health problems
10. suggested additional activities

MATERNITY/PATERNITY LEAVE AND/OR ADOPTION:

An eligible employee may take up to twelve weeks of maternity/paternity leave before returning to work. The employee will be paid for the portion of that time which is covered by sick/personal leave, but the position will remain available for the total of three months. An employee who wishes to take more than eight weeks of maternity leave must request this from the principal.

PERSONAL CONDUCT: (BP 5223)

Employees are expected to maintain high standards of honesty, integrity and impartiality in the conduct of District business. Employees should hold confidential all information deemed to be not for public consumption as determined by state law and Board policy. Discretion should be used at all times within the school system's own network of communication. The administrator and other supervisors may set forth specific rules and regulations governing an employee's conduct on the job. Teachers may not bring weapons onto school grounds or discharge guns, facsimiles, pellet or BB guns on school property.

EMPLOYEE USE OF CELL PHONES AND OTHER ELECTRONIC DEVICES (BP 5630)

Use of cellular telephones and other electronic communication devices in violation of Board policies, administrative regulations, and/or state/federal laws will result in discipline up to and including dismissal.

District employees are prohibited from using cell phones or other electronic communication devices while driving or otherwise operating District-owned motor vehicles, or while driving or otherwise operating personally-owned vehicles when transporting students on school-sponsored activities.

Employees are strongly discouraged from using their personal cell phone during the school days. In no event shall an employee's use of a cell phone interfere with the employee's job obligations and responsibilities.

Staff is encouraged to use any available cellular telephone in the event of an emergency that threatens the safety of students, staff or other individuals.

CONTRACTS AND COMPENSATION:

Contracts for [certified and classified] staff members will be initiated for all employees when hired.

Salaries, including compensation for extracurricular assignments over and above the duties associated with a staff member's regularly assigned duties, will be determined in accordance with salary schedules and salary placement guidelines established by the Board and/or policies adopted by the Board which are consistent with salary schedules and salary placement provisions of current negotiated agreements. It is the staff member's responsibility to provide all information necessary for placement on the salary schedule to the office in accordance with timelines established by the district and current negotiated agreements.

COPYRIGHT:

Authorized Reproduction and Use of Copyrighted Material in Print

Materials on the Internet should be used with caution since they may, and likely are, copyrighted. Proper attribution (author, title, publisher, place and date of publication) should always be given.

Notice should be taken of any alterations to copyrighted works, and such alterations should only be made for specific instructional objectives.

Care should be taken in circumventing any technological protection measures. While materials copied pursuant to fair use may be copied after circumventing technological protections against unauthorized copying, technological protection measures to block access to materials may not be circumvented.

In preparing for instruction, a teacher may make or have made a single copy of a chapter from a book; an article from a newspaper or periodical; a short story, short essay, or short poem; or a chart, graph, diagram, drawing, cartoon, or picture from a book, periodical, or newspaper. A teacher may make multiple copies, not exceeding more than one (1) per student, for classroom use if the copying meets the tests of "brevity, spontaneity and cumulative effect" set by the following guidelines. Each copy must include a notice of copyright.

1. Brevity:

- a. A complete poem, if less than 250 words and two pages long, may be copied; excerpts from longer poems cannot exceed 250 words.
- b. Complete articles, stories or essays of less than 2500 words or excerpts from prose works less than 1000 words or 10% of the work, whichever is less, may be copied; in any event, the minimum is 500 words. (Each numerical limit may be

- expanded to permit the completion of an unfinished line of a poem or prose paragraph.)
- c. One chart, graph, diagram, drawing, cartoon, or picture per book or periodical issue may be copied. "Special" works cannot be reproduced in full; this includes children's books combining poetry, prose, or poetic prose.
 2. Spontaneity: Should be at the "instance and inspiration" of the individual teacher when there is not a reasonable length of time to request and receive permission to copy.
 3. Cumulative Effect: Teachers are limited to using copied material for only one (1) course in the school in which copies are made. No more than one (1) short poem, article, story or two (2) excerpts from the same author may be copied, and no more than three (3) works can be copied from a collective work or periodical issue during one (1) class term.

Teachers are limited to nine (9) instances of multiple copying for one (1) course during one (1) class term. Limitations do not apply to current news periodicals, newspapers, and current news sections of other periodicals.

Performances by teachers or students of copyrighted dramatic works without authorization from the copyright owner are permitted as part of a teaching activity in a classroom or instructional setting. All other performances require permission from the copyright owner.

The copyright law prohibits using copies to replace or substitute for anthologies, consumable works, compilations, or collective works. "Consumable" works include: workbooks, exercises, standardized tests, test booklets, and answer sheets. Teachers cannot substitute copies for the purchase of books, publishers' reprints or periodicals, nor can they repeatedly copy the same item from term-to-term. Copying cannot be directed by a "higher authority," and students cannot be charged more than actual cost of photocopying. Teachers may use copyrighted materials in overhead or opaque projectors for instructional purposes.

Authorized Reproduction and Use of Copyrighted Materials in the Library

A library may make a single copy or three digital copies of:

An unpublished work which is in its collection;

A published work in order to replace it because it is damaged, deteriorated, lost or stolen, provided the unused replacement cannot be obtained at a fair price.

A work that is being considered for acquisition, although use is strictly limited to that decision. Technological protection measures may be circumvented for purposes of copying materials in order to make an acquisition decision.

A library may provide a single copy of copyrighted material to a student or staff member at no more than the actual cost of photocopying. The copy must be limited to one (1) article of a periodical issue or a small part of other material, unless the library finds that the copyrighted work cannot be obtained elsewhere at a fair price. In the latter circumstance, the entire work may be copied. In any case, the copy shall contain the notice of copyright, and the student or staff member shall be notified that the copy is to be used only for private study, scholarship, or research. Any other use may subject the person to liability for copyright infringement.

At the request of a teacher, copies may be made for reserve use. The same limits apply as for single or multiple copies designated in "Authorized Reproduction and Use of Copyrighted Material in Print."

Authorized Reproduction and Use of Copyrighted Music or Dramatic Works

Teachers may:

Make a single copy of a song, movement, or short section from a printed musical or dramatic work that is unavailable except in a larger work for purposes of preparing for instruction;

Make multiple copies for classroom use of an excerpt of not more than 10% of a printed musical work if it is to be used for academic purposes other than performance, provided that the excerpt does not comprise a part of the whole musical work which would constitute a performable unit such as a complete section, movement, or song;

In an emergency, a teacher may make and use replacement copies of printed music for an imminent musical performance when the purchased copies have been lost, destroyed or are otherwise not available.

Make and retain a single recording of student performances of copyrighted material when it is made for purposes of evaluation or rehearsal; © MTSBA 2012

Make and retain a single copy of excerpts from recordings of copyrighted musical works for use as aural exercises or examination questions; and, Edit or simplify purchased copies of music or plays provided that the fundamental character of the work is not distorted.

Lyrics shall not be altered or added if none exist.

Performance by teachers or students of copyrighted musical or dramatic works is permitted without the authorization of the copyright owner as part of a teaching activity in a classroom or instructional setting.

The purpose shall be instructional rather than for entertainment.

Performances of nondramatic musical works that are copyrighted are permitted without the authorization of the copyright owner, provided that:

- The performance is not for a commercial purpose;
- None of the performers, promoters or organizers are compensated; and,
- Admission fees are used for educational or charitable purposes only.

All other musical and dramatic performances require permission from the copyright owner. Parents or others wishing to record a performance should check with the sponsor to ensure compliance with copyright.

Recording of Copyrighted Programs

Television programs, excluding news programs, transmitted by commercial and non-commercial television stations for reception by the general public without charge may be recorded off-air simultaneously with broadcast transmission (including simultaneous cable retransmission) and retained by a school for a period not to exceed the first forty-five (45) consecutive calendar days after date of recording. Upon conclusion of this retention period, all off-air recordings must be erased or destroyed immediately. Certain programming such as that provided on public television may be exempt from this provision; check with the *[principal, teacher or teacher librarian – choose all that apply or add others]* or the subscription database, e.g. united streaming. 32

USE OF INFORMATION RESOURCES REGULATION:

Off-air recording may be used once by individual teachers in the course of instructional activities, and repeated once only when reinforcement is necessary, within a building, during the first 10 consecutive school days, excluding scheduled interruptions, in the calendar day retention period. Off-air recordings may be made only at the request of and used by individual teachers, and may not be regularly recorded in anticipation of requests. No broadcast program may be recorded off-air more than once at the request of the same teacher, regardless of the number of times the program may be broadcast. A limited number of copies may be reproduced from each off-air recording to meet the legitimate needs of teachers. Each additional copy shall be subject to all provisions governing the original recording.

After the first ten consecutive school days, off-air recordings may be used up to the end of the calendar day retention period only for evaluation purposes, i.e., to determine whether or not to include the broadcast program in the teaching curriculum. Permission must be secured from the publisher before the recording can be used for instructional purposes after the 10 day period. © MTSBA 2012

Off-air recordings need not be used in their entirety, but the recorded programs may not be altered from their original content. Off-air recordings may not be physically or electronically combined or merged to constitute teaching anthologies or compilations. All copies of off-air recordings must include the copyright notice on the broadcast program as recorded.

Authorized Reproduction and Use of Copyrighted Computer Software

Schools have a valid need for high-quality software at reasonable prices. To assure a fair return to the authors of software programs, the school district shall support the legal and ethical issues involved in copyright laws and any usage agreements that are incorporated into the acquisition of software programs. To this end, the following guidelines shall be in effect:

- All copyright laws and publisher license agreements between the vendor and the school district shall be observed;
- Staff members shall take reasonable precautions to prevent copying or the use of unauthorized copies on school equipment;
- A back-up copy shall be purchased, for use as a replacement when a program is lost or damaged. If the vendor is not able to supply a replacement, the school district shall make a back-up copy that will be used for replacement purposes only;
- A copy of the software license agreement shall be retained by the school administrative office; and,
- A computer program may be adapted by adding to the content or changing the language. The adapted program may not be distributed.

Fair Use Guidelines for Educational Multimedia

Students may incorporate portions of copyrighted materials in producing educational multimedia projects such as videos, Power Points, podcasts and web sites for a specific course, and may perform, display or retain the projects.

USE OF INFORMATION RESOURCES REGULATION

Educators may perform or display their own multimedia projects to students in support of curriculum-based instructional activities. These projects may be used:

- In face-to-face instruction;
- In demonstrations and presentations, including conferences;

- In assignments to students;
- For remote instruction if distribution of the signal is limited;
- Over a network that cannot prevent duplication for fifteen days, after fifteen days a copy may be saved on-site only; or,
- In their personal portfolios.

Educators may use copyrighted materials in a multimedia project for two years, after that permission must be requested and received.
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The following limitations restrict the portion of any given work that may be used pursuant of fair use in an educational multimedia project:

- Motion media: ten percent or three minutes, whichever is less;
- Text materials: ten percent or 1,000 words, whichever is less;
- Poetry: an entire poem of fewer than 250 words, but no more than three poems from one author or five poems from an anthology. For poems of greater than 250 words, excerpts of up to 250 words may be used, but no more than three excerpts from one poet or five excerpts from an anthology;
- Music, lyrics and music video: Up to ten percent, but no more than thirty seconds. No alterations that change the basic melody or fundamental character of the work;
- Illustrations, cartoons and photographs: No more than five images by an artist, and no more than ten percent or fifteen images whichever is less from a collective work;
- Numerical data sets: Up to ten percent or 2,500 field or cell entries, whichever is less;

Fair use does not include posting a student or teacher's work on the Internet if it includes portions of copyrighted materials. Permission to copy shall be obtained from the original copyright holder(s) before such projects are placed online. The opening screen of such presentations shall include notice that permission was granted and materials are restricted from further use.

As Employees of the Big Sky School District it is your professional responsibility to be familiar with BP2312 and act within the parameters set forth in the procedures outlined in Board Policy 2312P. Failure to comply with Board policy 2312 and procedures outlined in Board Policy 2312P may result in disciplinary action.

CONFERENCES:

Planned conferences between teachers and parents are essential to the district's efforts to further understanding and close cooperation between the home and school. Parent-teacher conferences are scheduled each fall. [The student may be included if the teacher or parent so desires.]

Conferences should be treated as an opportunity for constructive, mutual exchange of information and ideas for the welfare and continued academic growth of the student.

Occasionally, teachers or parents may arrange for conferences outside regularly scheduled conference dates, to meet more immediate student needs. Teachers should be prepared to provide after-school or pre-school time to meet with students as necessary.

CRIMINAL RECORDS CHECKS/FINGERPRINTING:

Any finalist recommended for hire to a paid or volunteer position with the district, involving regular unsupervised access to students in schools, as determined by the Superintendent, shall submit to a national fingerprint-based criminal history record check conducted by the appropriate law enforcement agency prior to consideration of the recommendation for employment or appointment by the Board, at their expense. Any subsequent offer of employment or appointment shall be contingent upon results of the fingerprint criminal background check, which must be acceptable to the Board, in its sole discretion.

The following applicants for employment, as a condition for employment, shall be required, as a condition of any offer of employment, to authorize, in writing, a name-based and fingerprint criminal background investigation to determine if he or she has been convicted of certain criminal or drug offenses:

- a certified teacher seeking full- or part-time employment within the district;
- an educational support personnel employee seeking full- or part-time employment within the district;
- an employee of a person or firm holding a contract with the district, if the employee is assigned to the district;
- volunteers assigned within the district (special situations may have exemption) (see policies 5430 / 5122)
- Guest teachers

Any requirement of an applicant to submit to a fingerprint background check shall be in compliance with the Volunteers for Children Act of 1998 and applicable federal regulations.

PERSONNEL RECORDS:

An official personnel file is established for each person employed by the district. A staff member's personnel file may contain such information as applications for employment, references, records relative to compensation, payroll deductions, evaluations, complaints, and written disciplinary actions.

All records containing medical-condition information, such as workers' compensation reports and release/permission to return to work forms, will be kept confidential, in a separate file from personnel records.

All personnel records are considered confidential and not open to public inspection. Access to personnel files is limited to use and inspection only by the following or as otherwise required by law:

1. The individual employee. An employee or designee may arrange with the [personnel] office to inspect the contents of his/her personnel file on any day the [personnel] office is open for business;
2. Others designated in writing by the employee;
3. The comptroller or auditor, when such inspection is pertinent to carrying out their respective duties, or as otherwise specifically authorized by the Board. Information so obtained will be kept confidential. No files will be removed from their central location for personal inspection;
4. A Board member, when specifically authorized by the Board. Information will be kept confidential. No files will be removed from their central location for personal inspection;
5. The superintendent and members of the central administrative staff;
6. District administrators and supervisors who currently or prospectively supervise the employee;
7. [Employees of the personnel office];
8. Attorneys for the district or the district's designated representative on matters of district business.

The superintendent may permit persons other than those specified above, to use and to inspect employee records when, in his/her opinion, the person requesting access has a legitimate official purpose. The superintendent will determine, in each case, the appropriateness and extent of such access.

In accordance with federal law, the district is required to release information regarding the professional qualifications and degrees of teachers and the qualifications of aides/paraprofessionals to parents upon request, for any teacher or aide/paraprofessional who is employed by a school receiving Title I funds, and who provides instruction to their child.

Release of personnel records to parties other than those authorized to inspect them will be only upon receipt of a court order. (Refer to Policy 5231 & 5231P)

PREP PERIODS:

Prep periods are for the purpose of preparing for and improving instruction. Teachers/staff are required to check out in the main office before leaving campus during scheduled prep periods.

PROFESSIONAL DEVELOPMENT:

The trustees recognize that quality teacher performance is a critical component of quality education. To enhance the abilities of the teaching staff, the board will provide professional supervision and opportunity for professional growth.

When the administration designs professional development seminars for those PIR days, the faculty is expected to attend. The administration will excuse a teacher's attendance when the topic is not appropriate.

Attendance at out-of-district conferences and visits to other school sites are permitted. The district will fund such professional development, as appropriate to available funds, and with written approval by the superintendent.

RELEASE OF GENERAL STAFF INFORMATION:

A staff member's address and personal phone number will not be released by the district except internally. Such information may be disclosed if a staff member authorizes the district to do so.

The district may also disclose information about a former employee's job performance to a prospective employer, under the following conditions:

1. Disclosure of information is upon the request of the prospective employer; or

2. Disclosure of information is upon the request of the former staff member;
3. The information is related to job performance;
4. The disclosure is presumed to be in good faith.

The district will not disclose information that is knowingly false, deliberately misleading, rendered with malicious purpose, or is in violation of the staff member's civil rights.

RESEARCH/COPYRIGHTS AND PATENTS:

Staff members engaged in a research project during the work day or who use district resources or students, either for study toward advanced work or for use in classroom instruction, may do so only with the prior approval of the [building principal].

Privacy rights of students or other individuals involved in such research projects must be maintained.

Publications, instructional materials, articles, models, and other devices prepared by staff members for district use with district time, money, and facilities, as part of the employee's job responsibilities, remain the property of the district.

In the event that a staff member produces items described above partly on his/her own time and partly on district time, the district reserves the right to claim full ownership. The employee may petition the district for assignment of copyright or patent rights. Employees may not attempt to copyright or patent such items without the knowledge and consent of the district.

RESIGNATION OF STAFF:

Certified and classified personnel are expected to fulfill the terms of their contract unless there are clearly compelling, mitigating circumstances which prevent the certified or exempt individual from doing so.

The Board has authorized the Superintendent to accept on its behalf resignations from any school district employee. The Superintendent shall provide written acceptance of the resignation, including the date of acceptance, to the employee, setting forth the effective date of the resignation.

Once the Superintendent has accepted the resignation, it may not be withdrawn by the employee. The resignation and its acceptance should be reported as information to the Board at the next regular or special meeting. (refer to Policy 5251)

RETIREMENT:

To assist the district in its planning efforts, certified staff members considering retirement are asked to notify the as per the current bargaining agreement. Employees intending to retire who are not contractually obligated to complete the school year should notify the superintendent as early as possible and no less than sixty (60) days before their retirement date. The relevant and most current negotiated agreements for all categories of employees shall specify severance stipends and other retirement conditions and benefits (refer to Policy 5253).

SPECIAL INTEREST MATERIALS:

Supplementary materials from non-school sources require building principal approval prior to their use in school. Generally, materials that are of obvious educational quality, supplement and enrich instructional and reference materials for definite school courses, and are timely may be considered for approval.

STAFF CONDUCT:

Employees are expected to maintain high standards of honesty, integrity and impartiality in the conduct of district business. In accordance with state law, an employee should not dispense or utilize any information gained from employment with the district, accept gifts or benefits, or participate in business enterprises or employment which create a conflict of interest with the faithful and impartial discharge of the employee's district duties. A district employee may, prior to acting in a manner which may impinge on any fiduciary duty, disclose the nature of the private interest which creates a conflict. Care should be taken to avoid using, or avoid the appearance of using, official positions and confidential information for personal advantage or gain.

Further, employees should hold confidential all information deemed to be not for public consumption as determined by state law and Board policy. Employees shall also respect the confidentiality of people served in the course of the employee's duties and use information gained in a responsible manner. Discretion should be employed even within the school system's own network of communication. (Refer to Policy 5223)

STAFF DRESS AND GROOMING:

All staff are expected to be neat, clean, and to wear appropriate dress for work that is in good taste and suitable for the job at hand.

Education as a profession demands setting a good example for students in every possible way. As adults and professionals, teachers are expected to be guided in their grooming habits by what is most generally acceptable in the business and professional world. Closed-toed shoes are to be worn at all times during school operating hours. Additionally, spirit wear is encouraged to be worn on Fridays across the district.

STAFF HEALTH AND SAFETY:

In order to assure the safety of staff and students, information and/or training, as necessary, is provided to assist all staff to recognize and to respond appropriately to the presence of hazardous materials in the workplace, including proper handling, labeling, storage, and disposal of such materials.

All staff members are expected to conduct their work in compliance with first aid and infection control procedures established by the district and the following safety rules of the district:

1. All injuries shall be reported immediately to the person in charge or other responsible representative of the district;
2. It is the duty of all employees to make full use of safeguards provided for their protection. It shall be the employee's responsibility to abide by and perform the following requirements:
 - a. An employee shall not operate a machine unless guard or method of guarding is in good condition, working order, in place and operative;
 - b. An employee shall stop the machine or moving parts and properly tag-out or lock-out the starting control before oiling, adjusting, or repairing, except when such machine is provided with means of oiling or adjusting that will prevent possibility of hazardous contact with moving parts;
 - c. An employee shall not remove guards or render methods of guarding inoperative, except for the purpose of adjustment, oiling, repair, or setting up a new job;
 - d. Employees shall report to their supervisor any guard or method of guarding that is not properly adjusted or not accomplishing its intended function;
 - e. Employees shall not use their hands or any portion of their bodies to reach between moving parts or to remove jams, hang-ups, etc. (use hook, stick, tong, jig, or other accessory);
 - f. Employees shall not work under objects being supported that could accidentally fall (such as loads supported by jacks, the raised body of a dump truck, etc.), until such objects are properly blocked or shored;
 - g. Employees shall not use defective tools or equipment. No tool or piece of equipment should be used for any purpose for which it is not suited, and none should be abused by straining beyond its safe working load;
3. Employees shall not remove, deface, or destroy any warning, danger sign, or barricade or interfere with any other form of accident prevention device or practice provided on any machine, tool, or piece of equipment which they are using or which is being used by any other worker;
4. Employees must not work underneath or over others, thereby exposing them to a hazard without first notifying the other employee(s) or seeing that proper safeguards or precautions have been taken;
5. Employees shall not work in unprotected, exposed, or hazardous areas under floor openings;
6. Long or unwieldy articles shall not be carried or moved, unless adequate means of guarding or guiding are provided to prevent injury;
7. Hazardous conditions or practices observed at any time shall be reported as soon as practicable to the person in charge or some other responsible representative of the employer;
8. Employees observed working in a manner which might cause immediate injury to either themselves or other workers shall be warned of the danger;
9. Before leaving a job, workers shall correct, or arrange to give warning of, any condition which might result in injury to others unfamiliar with existing conditions;
10. Good housekeeping methods shall be observed in all operations. Materials shall be so handled and stored as to minimize falling, tripping, or collision hazards;
- 11.
12. Working and storage areas and passageways shall be kept free of unnecessary obstructions. No loose object shall be placed in any area where its presence will necessitate employees crowding between such objects as moving machinery, steam pipes, or other objects with which contact would be dangerous;
13. Any materials which might cause an employee to slip or fall shall be removed from floors and other treading surfaces immediately, or suitable means or methods shall be used to control the hazardous condition;
14. All sharp, pointed, or otherwise hazardous projections in work areas shall be removed or rendered harmless.

STAFF/PARENT RELATIONS:

The district encourages parents to be involved in their student's school experience. Teachers are advised that unless otherwise ordered by the courts, an order of sole custody on the part of one parent does not deprive the other parent of certain rights. It is the responsibility of the parent with sole custody to provide to the district any court order that curtails the rights of the non-custodial parent.

A non-custodial parent may receive and inspect the school records pertaining to their student and to consult with teachers concerning their student's welfare and education.

Non-custodial parents will not be granted visitation or telephone access to their student during the school day. Students may not be released to the non-custodial parent without the written permission of the parent having sole custody.

In the case of joint custody, it is the responsibility of the parents to provide the district, in writing, any special requests or clarifications in areas concerning the student and the district's relationship and responsibilities. Such information will be maintained on file in the office and provided to staff as appropriate.

Staff members with questions regarding custodial and/or non-custodial parent rights with respect to particular students should contact the office.

STAFF/STUDENT RELATIONS:

Public school employees are held to a high standard of behavior. The Montana Office of Public Instruction *Professional Educators of Montana Code of Ethics* requires District staff to maintain an appropriate professional relationship with each student, both in and outside the classroom and exemplifies a professional role in the community. The District encourages all staff to read and become familiar with the Code of Ethics.

Definitions

"Staff" refers to all Big Sky School District employees, contracted service personnel, and any volunteers working on school property, on field trips, at extracurricular and co-curricular activities or events and/or other school district sponsored activities.

"Student" refers to all Big Sky School District individuals in grades K-12.

Anti-Fraternization: All staff must be aware that students of all ages and intellect are susceptible to influence by both staff and fellow peers. Staff must be cognizant of their appropriate roles and professional duties in the development of students. Similarly, staff must be cognizant of the imbalance of power that exists in relationships between staff and student, which can live on long after the student has graduated from the Big Sky School District. This imbalance of power places students in a vulnerable position that must be recognized and respected by staff. It is the responsibility of staff not to take advantage of or otherwise exploit this imbalance of power to further any non-educational, personal, or inappropriate objective. Accordingly, staff is prohibited from engaging in any romantic, sexual, or physical relationships with students.

Many personal relationships are entirely appropriate and develop through family or neighborhood interactions with respect and adherence to the appropriate standards of professional conduct. To the degree that such relationships develop or exist, it is the staff's responsibility to ensure that such relationships continue along and within appropriate boundaries. Failure to adhere to these requirements may result in severe consequences, up to and including termination.

Staff shall not conduct social activities on a one-on-one basis outside of school with students or single out students from the general student population for special treatment (e.g., gifts, dinners, and rides) without prior consent of the student's parent and advance notice to the principal.

Electronic Resources and Social Networking: Digital dissemination of information and correspondence presents potential for a vastly increased audience; therefore staff is reminded that the same relationship, exchange, interaction, information, or behavior that would be unacceptable in a non-technological medium, is unacceptable when done through the use of technology. In fact, extra caution must be exercised by staff to ensure they don't cross the line of acceptability. Disciplinary action for inappropriate social technology media use would be similar to that of inappropriate non-technological behavior.

The District requires the use of district provided professional social network sites rather than personal sites for posting of school related information. District Personnel are forbidden from posting pictures of students taking part in a district activity to their personal social networking sites. The District prohibits sharing texts, personal emails, soliciting students as friends on social networking sites and sharing access information to personal websites outside of a professional advisory capacity. (For complete text, see Policy 5460)

Employee Use of Cell Phones: The District recognizes that the use of cell phones may be appropriate to help ensure the safety and security of District property, students, staff, and others while on District property or while engaged in District- sponsored activities. Use of cellular phones and other electronic communication devices in violation of Board policies, administrative regulations, and/or state and federal laws will result in discipline up to and including termination of employment. (For complete text see Policy 5630)

Any question by staff as to the appropriateness of an activity, relationship, or interactions with a student may be directed to the principal or district administration. All staff that suspect an inappropriate relationship exists between a staff member and student are required to immediately notify, orally or in writing, the principal or district administration.

SUPERVISION OF STUDENTS:

Staff members are responsible for the supervision of all students while in school or engaged in school-sponsored activities.

Under no circumstances are classrooms or other areas where students are under the supervision of assigned staff to be left unattended while students are present. Teachers who may need to temporarily leave the classroom or their assigned duties in an emergency situation while students are present are expected to contact the office to arrange for temporary coverage.

No other staff member may leave their assigned group unsupervised except as appropriate supervision arrangements have been made to take care of an emergency. During school hours or while engaged in school-sponsored activities, students may be released only into the custody of parents or other authorized persons.

TEACHING ABOUT RELIGION:**

Religious education is the responsibility of the home and religious institutions. Public schools are obligated to maintain neutrality in all such matters.

However, as religion influences many areas of education, such as literature and history, its role in civilization may be taught when consistent with curriculum and teaching assignment. In such instances, teachers may provide information and opportunity for students to study the forms of various religions.

Teachers may not advocate, openly or covertly or by subtlety, a particular religion or religious belief. (refer to policy 2332).

TOBACCO-FREE ENVIRONMENT:

The District maintains tobacco-free buildings and grounds. Tobacco includes but is not limited to cigarettes, cigars, snuff, smoking tobacco, and smokeless tobacco, nicotine and any other tobacco innovation.

Use of tobacco products in a public school building or on public school property is prohibited, unless the use of a tobacco product in a classroom or on other school property as part of a lecture, demonstration, or educational forum sanctioned by a school administrator or faculty member, concerning the risks associated with using tobacco products.

For this purpose, “public school building or public school property” means:

Public land, fixtures, buildings, or other property owned or occupied by an institution for the teaching of minor children that is established and maintained under the laws of the state of Montana at public expense; and

Includes playgrounds, school steps, parking lots, administration buildings, athletic facilities, gymnasiums, locker rooms, and school buses. (reference BP 8225)

USE OF PRIVATE VEHICLES FOR DISTRICT BUSINESS:

The use of private vehicles for district business, including the transportation of students, is generally discouraged. Staff members should use district-owned vehicles whenever possible, scheduling activities and other transportation far enough in advance to avoid any non-emergency use of private vehicles. No staff members may use a private vehicle for district business without [written] permission from the [building principal].

PURCHASES:

All purchase orders must be placed through the front office. Please submit a list of items needed to the office and the building principal will evaluate. Once approved the office administrator will place the order.

INVENTORIES:

Teachers must keep an updated inventory of district property to include textbooks, supplies, and equipment that is in their room. The complete inventory shall be turned in to the administrator at the end of the year.

SEXUAL HARASSMENT:

It is the policy of the Big Sky School District to provide its employees with a working environment free from sexual harassment. Sexual harassment means:

Sexual discrimination with the meaning of Title VII of the Civil Rights Act of 1964, and the Montana Human Rights Act; and unwelcome sexual advances, requests for favors and other verbal or physical contact of a sexual nature when:

- a) Submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment
- b) Submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual, or
- c) Such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile or offensive working environment.

Reporting Procedure:

An employee who believes he/she has been the victim of sexual harassment is encouraged to report the incident(s) or action(s) as soon as possible after the alleged harassment occurs. Early reporting is encouraged. Dustin Shipman is the current Title IX reporting officer.

Employees may bring reports to the attention of any or all of the following:

- a) The harasser and request that the action stop immediately
- b) The Title IX Officer or building administrator

When a report is received of sexual harassment, the Title IX Officer and the building administration will initiate an investigation or recommend another appropriate management representative to initiate the investigation. The investigation will include verification of the report, a course of action, and documentation of implementation of the action.

A report of sexual harassment, its investigation, the outcome of the investigation, and any action(s) taken relating to a specific employee or employees is confidential. Dissemination of confidential information will be limited to persons who need to know in order to conduct an investigation.

The investigation may include interviews with the employee who made the complaint, with the alleged harasser, with other employees, including former employees with knowledge of the actions, and may include gathering other materials related to the complaint.

Any actions taken by management to resolve the complaint shall be based on facts verified during the investigation. The District is not obligated to investigate incidents that occurred more than three years prior to the report. (District Policy 5012 & 5012F)

CLASS INTERRUPTIONS:

The district is committed to protecting instructional time. Class interruptions of any kind will be kept to a minimum. Students are not to be permitted to interrupt a class in session without authorization from the office. Intercom use is restricted to administrative use or administrative approved use only.

COMMUNICABLE DISEASES:

Protection from communicable disease is generally provided through immunization, exclusion, or other measures provided for in Montana Code Annotated and rules of the county health department. Services generally will not be provided to students excluded unless otherwise required by law.

In those cases where a communicable disease is diagnosed and confirmed and the student would not be excluded from school, the district will inform the appropriate staff member to protect against the risk of exposure. (Refer to Policy 3417)

CORPORAL PUNISHMENT:

The use of corporal punishment in any form is strictly prohibited by the district. Corporal punishment is defined as the willful infliction of, or willfully causing the infliction of, physical pain.

A staff member is authorized to employ physical force when, in his/her professional judgment, the physical force is necessary to prevent a student from harming himself/herself, others, or doing harm to district property.

DISASTER DRILLS:

There will be at least eight (8) disaster drills per year. All teachers will discuss safety drill procedures with their class at the beginning of each year. The drills will be held at different hours of the day or evening to avoid distinction between drills and actual disasters. (Coordinate with Policy 8301)

FEATURE FILMS/VIDEOS:

Building principal approval is required prior to showing a feature film/video to students in district classrooms. Use of films should be used to support core curriculum and augment student learning. Only films/videos rated [G, PG] may be authorized for classroom use.

Requests are to be submitted to the building principal at least **five days** prior to the proposed showing. The following information should be included:

1. Title and brief description;
2. Purpose for the showing;
3. Match with course objectives;
4. Proposed date of showing;
5. When and how parents will be notified, or if necessary grant consent;
6. Audience rating.

The showing of all feature films/videos with a G rating requires prior parent notification from the staff member. Feature films/videos with a PG or PG-13 rating must have prior parental consent.

HOMEWORK:

Teachers at all grade levels are encouraged to use homework to augment student learning. Homework should be age appropriate in complexity and length of time to complete. Scaffolding in the classroom should be done to insure the student's ability to successfully engage homework.

Homework may refer to an assignment prepared during a period of supervised study in class or outside of class or which requires individual work in the home.

Homework is expected to be designed to improve learning, to aid in the mastery of skills and to stimulate interest on the part of the student.

The information for any homework assignment should be clear and specific so that the student can complete the assignment. Homework should not require the use of reference materials not readily available in most homes, school libraries, or the public library. Homework should require the use of those materials only when the student has had instruction in such use. (refer to Policy 2430)

MAKE-UP WORK:

A student who has an excused absence from class is to be permitted to make up those assignments that he/she has missed. The student is expected to make up missed learning experiences as per the Attendance Policy.

Any student truant from school will not be allowed to make up missed work.

A student suspended from school may be permitted, as provided by Policy 3300, to make up school work upon his/her return from the suspension, if the work reflects achievement over a greater period of time than the length of the suspension. For example, the student is allowed to make up final, midterm, and unit examinations, without an academic penalty. Students will not, however, be allowed to make up daily assignments, laboratory experiments, class discussions or presentations missed while under suspension. For guided specifics, please refer to Attendance Policy.

MEDIA ACCESS TO STUDENTS:

The media may interview and photograph students involved in instructional programs and school activities, including athletic events. Such media access may not be unduly disruptive and must comply with Board policies and district goals.

Media representatives are required to report to the building principal for prior approval before accessing students involved in instructional programs and activities not attended by the general public.

Information obtained by media representatives directly from students does not require parental approval prior to publication by the media. Parents who do not want their student interviewed or photographed by the media may direct their student accordingly.

Staff may release student information to the media only in accordance with applicable provisions of the education records law and Board policies governing directory information and personally identifiable information.

RESUSCITATION:**

No staff member may comply with any directive from parents or others, written or verbal, that life-sustaining emergency care be withheld from a student in need of such care while under the control and supervision of district staff.

Life-sustaining emergency care means any procedure or intervention applied by appropriately trained district staff that may prevent a student from dying who, without such procedure or intervention, faces a risk of imminent death. Examples of life-sustaining emergency care may include: efforts to stop bleeding, unblocking airways, mouth-to-mouth resuscitation, and cardiopulmonary resuscitation (CPR).

In a life-threatening situation, staff members are expected to dial 911 for paramedic assistance and provide life-sustaining emergency care to any student requiring it in order to sustain life, until relieved by paramedics or other appropriate medical personnel. (Coordinate with Policy 3431)

RETENTION OF STUDENTS:**

Students will normally progress annually from grade to grade. Exceptions may be made when, in the judgment of the professional staff, such exceptions are in the best educational interest of the students involved.

Exception will always be made after prior notification and explanation to the student's parents, but the final decision will rest with the administration.

All retention considerations must be reviewed by the district office. (refer to Policy 2421)

STUDENT ACTIVITY FUNDS:

All moneys raised or collected by and/or for school-approved student groups are to be receipted and deposited into a checking account administered by the business office. All student activity fund expenditures must be approved by the building principal [and person in charge of the student activities program].

[All expenditures from the general account of student activity funds must also be approved by the school-recognized student government organization if such organization exists. Funds derived from the student body as a whole shall be expended to benefit the student body as a whole.

All expenditures from a specific account of student activity funds related to other school-recognized student groups must be approved by the members of that organization and their staff adviser. Funds derived from authorized clubs and organizations shall be expended to benefit the specific club or organization and, to the extent possible, to benefit those subjects currently in school who have contributed to the accumulation of the funds.] (Coordinate with Policy 7425)

STUDENT CONDUCT:

All students are to comply with district policy, written building and classroom rules, pursue the prescribed course of study, submit to the lawful authority of teachers and school officials, and conduct themselves in an orderly manner at school during the school day or during school-sponsored activities.

In addition to adopted Board policies governing student conduct, administrative regulations specifying student-conduct expectations have been established. These rules apply to actions which occur on district property, at any district-sponsored activity regardless of location; or when traveling to or from school for district-sponsored activities. Disregard of these rules constitutes grounds for suspension, expulsion, or other reasonable disciplinary action.

All teachers are expected to review the student conduct rules contained in the Student/Parent Handbook with their students during the first week of the school year.

Student conduct rules unique to individual classrooms may also be developed by teachers. All such rules must be consistent with district policy and local building administrative regulations governing student conduct and discipline. Classroom rules and consequences are to be reviewed with students, posted in classrooms, and made available to parents.

[Classroom rules and consequences are to be submitted to the building principal for review and approval.] (refer to Policy 3310)

STUDENT DETENTION:

Teachers may detain a student after school hours for disciplinary reasons, provided the parent has been notified of the detention and, in the case of bus students, prior arrangements have been made for the student's transportation home.

Parents may be asked to arrange for the transportation of the detained student; however, if the parent cannot or will not provide it, an alternative disciplinary procedure must be substituted.

Students who are detained after school are not to be left unsupervised during their detention.

STUDENT/PARENT HANDBOOK:

A student/parent handbook is issued to all students at the beginning of each new school year and at the time of registration for new students moving into the district at other times of the year.

All staff are expected to familiarize themselves with the general information, administrative rules and procedures pertaining to students, as set forth in the student/parent handbook and in Board policy.

STUDENT TRANSPORTATION IN PRIVATE VEHICLES:

Transportation of students to and from school and to curricular and extracurricular activities sponsored by the district is provided by the district's transportation system in accordance with district policy.

Parents, employees, and other designated adults may be permitted to use private vehicles to transport students other than their own on field trips or other school activities only with prior building principal approval.

No student is to be permitted to perform district business with his/her own vehicle, a staff member's vehicle, or a district- owned vehicle.

STUDENT WITHDRAWAL FROM SCHOOL:

Upon notification by the office of a student withdrawal from school, teachers are expected to complete the student withdrawal form, including grade earned to date.

Teachers are expected to make a complete accounting of any unreturned or damaged books, locks, materials, supplies, equipment, or other district property, including replacement costs, if known. Submit the list to the office.

VISITORS:

Students are not permitted to bring visitors to school without prior approval of the building principal.

Staff members are expected to report any unauthorized person on school property to the building principal.

VOLUNTEERS:

Volunteers and chaperones are subject to the District's policy mandating background checks. The district office will send out an updated list of volunteers and chaperones who have passed the background check monthly. Check with your school secretary for cleared list. In some special, one-time events such as speakers or judges for competitions, volunteers may be exempt from the background check. (See Policy 5122).

District employees who work with volunteers shall clearly explain duties for supervising students in school, for activities, and on field trips. An appropriate degree of training and/or supervision of each volunteer must be administered commensurate with the responsibility. While serving as a chaperone for the District, the parent(s)/guardian(s) or other adult volunteers, including employees of the district, assigned to chaperone, shall not inappropriately fraternize with students, shall not use tobacco products in the presence of students, nor shall they consume any alcoholic beverages or use any illicit drug during the duration of their assignment as a chaperone, including the hours before, during, and after the day's activities for students. (For complete text see Policy 5122 & Policy 5430)

WORKMANS COMPENATION BENEFITS:

All employees of the District are covered by workers' compensation benefits. In the event of an industrial accident, an employee

should:

1. Attend to first aid and/or medical treatment during an emergency;
2. Correct or report as needing correction a hazardous situation as soon as possible after an emergency situation is stabilized;
3. Report the injury or disabling condition, whether actual or possible, to the immediate supervisor, within forty-eight(48) hours, on the Employer's First Report of Occupational Injury or Disease; and
4. Call or visit the administrative office after medical treatment, if needed, to complete the necessary report of accident and injury on an Occupational Injury or Disease form.

The administrator will notify the immediate supervisor of the report and will include the immediate supervisor as necessary in completing the required report. An employee who is injured in an industrial accident may be eligible for workers' compensation benefits. By law, employee use of sick leave must be coordinated with receipt of workers' compensation benefits, on a case-by-case basis, in consultation with the Workers' Compensation Division, Department of Labor and Industry.

The District will not automatically and simply defer to a report of industrial accident but will investigate as it deems appropriate to determine:

- (1) whether continuing hazardous conditions exist which need to be eliminated; and
- (2) whether in fact an accident attributable to the District working environment occurred as reported.

The District may require the employee to authorize the employee's physician to release pertinent medical information to the District or to a physician of the District's choice, should an actual claim be filed against the Workers' Compensation Division, which could result in additional fees being levied against the District. (refer to Policy 5337)

TEACHER SUPERVISION AND EVALUATION

EVALUATION OF STAFF

Teacher evaluations will be conducted according to the current collective bargaining agreement.

Copies of the district's evaluation procedures will be provided to all staff. Evaluation of all staff will be conducted in accordance with established Board policy and applicable district evaluation procedures, negotiated agreements, and Montana Code Annotated (District Policy 5222)

CHARACTERISTICS OF A GOOD TEACHER

- * Develops positive relationships with students
- * Maintains discipline and control
- * Creates a favorable environment for learning
- * Recognizes and provides for individual differences
- * Demonstrates creative and innovative opportunities for all students
- * Emphasizes teaching of reading and writing skills
- * Engages in professional growth activities
- * Knows subject matter in depth
- * Displays fairness, flexibility, and consistency

Professional Educators of Montana Code of Ethics

Professional educators recognize and accept their responsibility to create learning environments to help all students reach their full potential. They understand the trust and confidence placed in them by students, families, colleagues, and the community. To achieve their professional purpose, educators strive to maintain the highest ethical standards. The Professional Educators of Montana Code of Ethics sets out these fundamental principles which guide their behavior.

Principle I.

Commitment to Students and Families. The ethical educator:

- A. Makes the well-being of students the foundation of all decisions and actions.

- B. Promotes a spirit of inquiry, creativity, and high expectations.
- C. Assures just and equitable treatment of every student.
- D. Protects students when their learning or well-being is threatened by the unsafe, incompetent, unethical or illegal practice of any person.
- E. Keeps information confidential that has been obtained in the course of professional service, unless disclosure serves a compelling purpose in the best interest of students, or is required by law.
- F. Respects the roles, responsibilities and rights, of students, parents and guardians.
- G. Maintains appropriate educator-student relationship boundaries in all respects, including speech, print, and digital communications.

Principle II.

Commitment to the Profession.

The ethical educator:

- A. Fulfills professional obligations with diligence and integrity.
- B. Demonstrates continued professional growth, collaboration and accountability.
- C. Respects the roles, responsibilities, and rights of colleagues, support personnel, and supervisors.
- D. Contributes to the development of the profession's body of knowledge.
- E. Manages information, including data, with honesty.
- F. Teaches without distortion, bias, or prejudice.
- G. Represents professional qualifications accurately.

Principle III.

Commitment to the Community. The

ethical educator:

- A. Models the principles of citizenship in a democratic society.
- B. Understands and respects diversity.
- C. Protects the civil and human rights of students and colleagues.
- D. Assumes responsibility for personal actions.
- E. Demonstrates good stewardship of public resources.
- F. Exemplifies a positive, active role in school-community relations.
- G. Adheres to the terms of contracts, district policies and procedures, and relevant statutes and regulations. Adopted by the Certification Standards and Practices Advisory Council July 13, 2016

**** ALL STAFF SHOULD FAMILIARIZE THEMSELVES WITH THE GOVERNING POLICIES OF THE DISTRICT FOUND ON THE DISTRICT WEBPAGE****

Please follow this link to confirm you have received this handbook.



IB Diploma Program Handbook
2026-2027



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INTRODUCTION

BIG SKY SCHOOL DISTRICT

Mission and Vision

At the Big Sky School District we:

- **Cultivate** each student's potential;
- **Engage** in globally minded education and experiential learning in the Greater Yellowstone Ecosystem;
- **Empower** students to lead inspired lives of impact, resilience, and authenticity.

At the Peak of Excellence in All that We Do.

INTERNATIONAL BACCALAUREATE

IB Mission Statement

The International Baccalaureate aims to develop inquiring, knowledgeable and caring young people who help to create a better and more peaceful world through intercultural understanding and respect.

To this end the organization works with schools, governments and international organizations to develop challenging programmes of international education and rigorous assessment.

These programmes encourage students across the world to become active, compassionate and lifelong learners who understand that other people, with their differences, can also be right.

IB Education

An IB education is the result of a dynamic interaction between IB learners (who), teaching and learning in the IB (how), global contexts for teaching and learning (why) and the pursuit of significant knowledge and understanding (what). The IB's philosophy of education is informed by research and by over 40 years of practical experience in international education. This philosophy remains open to reflection and review; the IB has always promoted critical engagement with challenging ideas, one that both values the past and remains open to innovation.

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IB Learner Profile

At the center of international education in the IB are students with their own learning styles, strengths and challenges. Students come to school with combinations of unique and shared patterns of values, knowledge and experience of the world and their place in it.

Promoting open communication based on understanding and respect, the IB encourages students to become active, compassionate lifelong learners. An IB education is holistic in nature—it is concerned with the whole person. Along with cognitive development, IB programmes and qualifications address students' social, emotional and physical well-being. They value and offer opportunities for students to become active and caring members of local, national and global communities; they focus attention on the processes and the outcomes of internationally minded learning described in the IB learner profile.

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As IB learners we strive to be:

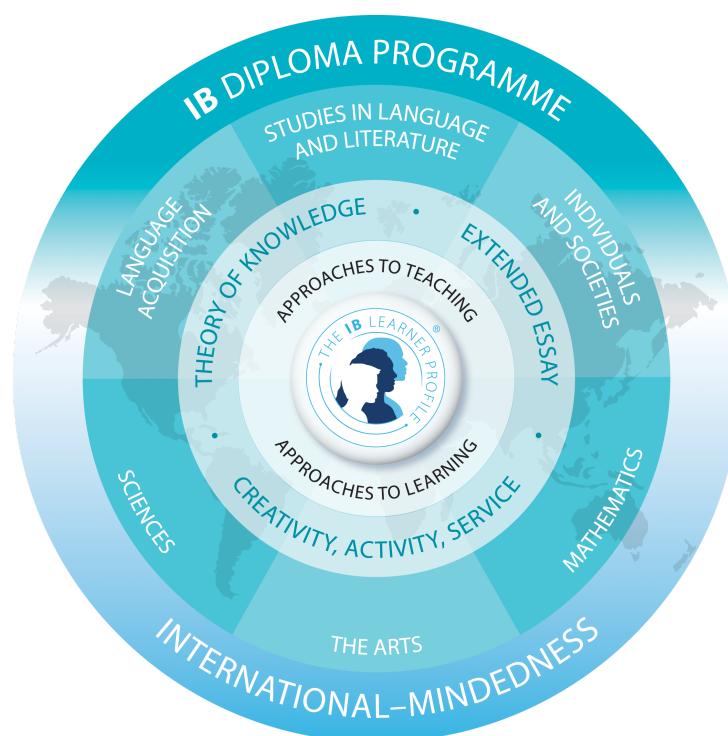
Inquirers	We nurture our curiosity, developing skills for inquiry and research. We know how to learn independently and with others. We learn with enthusiasm and sustain our love of learning throughout life.
Knowledgeable	We develop and use conceptual understanding, exploring knowledge across a range of disciplines. We engage with issues and ideas that have local and global significance.
Thinkers	We use critical and creative thinking skills to analyze and take responsible action on complex problems. We exercise initiative in making reasoned, ethical decisions.
Communicators	We express ourselves confidently and creatively in more than one language and in many ways. We collaborate effectively, listening carefully to the perspectives of other individuals and groups.

Principled	We act with integrity and honesty, with a strong sense of fairness and justice, and with respect for the dignity and rights of people everywhere. We take responsibility for our actions and their consequences.
Open-minded	We act with integrity and honesty, with a strong sense of fairness and justice, and with respect for the dignity and rights of people everywhere. We take responsibility for our actions and their consequences.
Caring	We show empathy, compassion and respect. We have a commitment to service, and we act to make a positive difference in the lives of others and in the world around us.
Risk-takers	We approach uncertainty with forethought and determination; we work independently and cooperatively to explore new ideas and innovative strategies. We are resourceful and resilient in the face of challenges and change.
Balanced	We understand the importance of balancing different aspects of our lives—intellectual, physical, and emotional—to achieve well-being for ourselves and others. We recognize our interdependence with other people and with the world in which we live.
Reflective	We thoughtfully consider the world and our own ideas and experience. We work to understand our strengths and weaknesses in order to support our learning and personal development.

IB Diploma Program Overview

The Diploma Program (DP) provides a challenging, internationally focused, broad and balanced educational experience for students aged 16 to 19. Students are required to study six subjects and a curriculum core concurrently over two years. The program is designed to equip students with the basic academic skills needed for university study, further education and their chosen profession. Additionally the programme supports the development of the values and life skills needed to live a fulfilled and purposeful life.

A distinguishing characteristic of the DP is a concern with the whole educational experience of each student. The curriculum framework (see below), and the supporting structures and principles, are designed to ensure that each student is necessarily exposed to a broad and balanced curriculum.



The learner profile and the core are positioned at the center of the program, reflecting the priority given to affective disposition as well as cognitive development, and a concern with developing competent and active citizens as well as subject specialists. The core requirements of theory of knowledge (TOK), the extended essay and creativity, activity, service (CAS) broaden the educational experience and challenge students to apply their knowledge and understanding in real-life contexts.

Students study six subjects concurrently. These include two languages, one subject from individuals and societies, one science, one mathematics subject, and one subject from the arts or another subject from the other groups.

It is essential that a pre-university education equips students with the depth of discipline-specific knowledge and skills that they will need to follow their chosen university course and for use later in their professional lives. Specialization is encouraged in the DP by expecting students to study three (with the possibility of studying four) subjects at a higher level (HL). This is balanced with a requirement for breadth by expecting students to study three more subjects at standard level (SL) (or two when four HL subjects are completed).

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IB DIPLOMA PROGRAM AT LONE PEAK HIGH SCHOOL

ACCESS

To ensure the broadest possible reach of its academic programming for students, the school's IB Diploma Program is founded on an open enrollment policy that is supported through the school's course selection process. All students in grades 11 and 12 have access to IB courses and may participate in the program as diploma candidates or course candidates.

IB COURSE SELECTIONS

The aim of the course selection process at Lone Peak High School is to make sure that every student selects an appropriate, well-balanced, and challenging course of study. To this end, parents, teachers, and administration work hand-in-hand to support students through this process. The following steps are taken to ensure the best fit for each student.

Grade 10

- Presentation for prospective students/parents with IB Diploma Program Coordinator to share information about the elements of the IB diploma program and its implementation at LPHS.
- Course advisory meeting between students, counselor, and/or IB Diploma Program Coordinator to evaluate students' current level of achievement, individual interests, and future plans.
- Initial course selection submissions reviewed by counselor, IB Diploma Program Coordinator, and Principal.

Grade 11

- Course add/drop period during the first ten days of classes.
- Monitoring student progress through academic data, as well as formal and informal meetings.
- Additional course adjustments at the end of each semester as needed.

LPHS IB Courses

SUBJECT	LEVEL	
	SL	HL
English A: Language and literature	✓	✓
Language A: Literature school-supported self-taught**	✓	x
Spanish ab initio	✓	x
Business management	✓	✓
History	✓	✓
Biology	✓	✓
Design technology	✓	✓
Environmental Systems and Societies	✓	x
Physics	✓	✓
Mathematics: analysis and approaches	✓	x
Mathematics: applications and interpretations	✓	x
Music	✓	✓
Theatre	✓	✓
Visual arts	✓	✓
Theory of knowledge		
Extended essay		
Creativity, Activity, & Service		

LPHS course offerings are subject to enrollment numbers and staff resources.

*offered for students whose mother tongue is not English

Pamoja Education

Students may pursue additional IB course offerings online through Pamoja. Administrative approval is required for all online courses. Course expenses are the responsibility of the student/family. Additional information is available on the Pamoja website:

<https://pamojaeducation.com/ib-diploma>

IB EXAM REGISTRATION

Eligibility

Any LPHS student in grades 11 or 12 who is currently enrolled in an IB course may register for IB exams so long as they will have met the required teaching hours for the subject(s) for which they are registered. Students will register for IB exams as either a **diploma candidate** or **course candidate**.

IB Diploma Requirements

The IB Diploma is an externally awarded diploma by the IBO. The IB actively promotes wide recognition and acceptance of the *IB Diploma* as a basis for the exit from secondary/high school education and/or entry to courses at universities and other institutions of further or higher education. In order to meet the eligibility requirements for the IB diploma, students must meet the following criteria:

- Diploma candidates must study six IB subjects, plus three core subjects (EE, TOK, and CAS).
- For their six subjects, students must be enrolled in one subject from IB subject groups 1-5 and choose one subject from group 6 or an additional elective from groups 1-5.
- Three subjects must be taken as higher level courses.
- Complete all IB assessments within each subject.

Upon completing their exams, diploma candidates must meet the additional requirements listed in the Assessment Policy for the awarding of the IB diploma.

Diploma Candidates

Students who are enrolled in the LPHS Honors track and are pursuing the external IB diploma are eligible to register for the IB exam session as **diploma candidates**. Diploma candidates will receive external IB results for all subjects, in addition to the determination of awarding for the external IB diploma.

Course Candidates

Students who are enrolled in an IB course and are not pursuing the IB diploma are eligible to register for one or more subject exams as **course candidates**. Course candidates will only receive external IB results for the subject exam(s) they choose.

IB Transcripts

Upon the completion of one or more IB exams, students may have official IB transcripts with their results submitted to a college or university. IB transcripts are used by universities for recognition purposes, which may include program admissions, college credits, or academic scholarships.

LONE PEAK HIGH SCHOOL IB DIPLOMA PROGRAM POLICIES

LPHS IB DIPLOMA PROGRAM ASSESSMENT POLICY

Philosophy

At Lone Peak High School, we believe that assessment is a tool for ongoing learning, reflection, and action. All students are unique learners, and all students are on individual trajectories. As a community, we celebrate *student achievement* and *student grit*.

In recognizing the unique learning style of each student, a variety of formative assessments are used to guide the teaching and learning in each course. Regular formative assessments provide students and teachers with data points that can improve student learning and help prepare students for each summative assessment and the IB DP Final Examinations. Teachers provide frequent, specific formative assessment feedback to students in order to improve student performance on summative assessments.

Assessment within the IB Diploma Program

Assessment Type	Descriptor
Formative Assessment	On-going formal and informal assessments that provide teachers and students with the necessary information to improve student performance.
Summative Assessment	The final assessment of a given unit or course where students demonstrate the mastery level they have achieved. This can include a semester or unit exam; the IB DP Final Examinations are also summative assessments.
IB DP Internal Assessment	In each IB DP course at LPHS, students complete an Internal Assessment (IA). These assessments are graded by the LPHS subject teacher and moderated by IB DP examiners. IAs normally count for 20-30% of a final IB DP grade (however, in courses such as Design Technology, Music, and Visual Arts they are more heavily weighted). Examples of IAs are as follows: • oral work in languages • fieldwork in geography • laboratory work in the sciences • investigations in mathematics • artistic performances. © International Baccalaureate Organization, 2005-2016, Assessment and Exams
IB DP External Assessment	Examinations form the basis of the assessment for most courses in the IB Diploma Program due to their high levels of objectivity and reliability. External examinations are graded by external IB DP examiners. Examples of external assessments in the IB DP are as follows: • essays • structured problems • short-response questions • data-response questions • text-response questions • case-study questions • multiple-choice questions – though these are rarely used.

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LPHS Mock Examinations	To better prepare students for the IB DP Final Examinations at the end of grade 12, mock examination papers are used as assessments throughout IB courses, particularly during the second semester of grade 11 and first semester of grade 12.
IB DP Final Examinations	The IB DP Final Examinations take place over a three-week period in May of grade 12. Students can have up to six hours of examinations in one given day (though this does not happen often). These are the summative examinations of their respective IB DP courses.

Responsibilities

Student responsibilities

Inquiry-based, student-centered learning requires students to actively engage in their own learning. A Lone Peak High School student is expected to:

- Actively participate in each classroom activity.
- Seek feedback and assistance from the teacher if the student does not understand a given topic.
- Examine carefully the assessment criteria and rubrics for each assignment.
- Review teacher feedback on formative and summative assessments.
- Self-assess own work against assessment criteria.
- Reflect on areas for growth and areas of achievement.
- Submit all assignments on time.
- Check the *IB DP Formal Assessment Calendar* regularly.
- Adhere to the Academic Integrity Policy.

Teacher responsibilities

As the pedagogical leaders, teachers are expected to:

- Provide regular, specific feedback to students on formative and summative assignments.
- Articulate the assessment criteria, rubric, and outcomes for assignments.
- Provide a variety of authentic assessments.
- Administer at least three summative assessment tasks per semester.
- Follow the *IB DP Formal Assessment Calendar*.
- Analyze assessment trends to inform teaching practice.
- Model self-assessment and reflection.
- Moderate student work within departments.
- Communicate with students' parents/guardians on student performance.

IB DP Coordinator and/or school administration responsibilities

The IB DP Coordinator and/or school administration are expected to:

- Provide meaningful teacher professional development that enhances the teaching and learning at LPHS.

- Schedule collaborative planning and assessment moderation time for teachers.
- Give teachers time to plan their units, reflect, and grade assessments.
- Evaluate student performance trends and identify school growth goals based on those trends.
- Create and publish the *IB DP Formal Assessment Calendar*.
- Ensure that the teaching and learning practices align with the strategic plan and school mission.
- Inform students, parents and teachers about the Assessment Policy at school events and via media sources, including but not limited to, staff meetings, parent evenings, student tutorials, and school websites.
- Review the Assessment Policy with the BSSD School Board annually, taking into account the feedback from teachers, students, and parents.

Adherence to IB Assessment Calendar and Deadlines

Assessment timelines play an important role in helping students realistically plan their work in manageable loads, recognizing that final assessment requirements cannot all be completed at the same time. To ensure success in the IB Diploma Program, it is essential that students adhere to the school's IB assessment calendar and deadlines. A single missed deadline can quickly impact a course grade as well as a student's ability to manage their workload, resulting in unnecessary stress. Furthermore, poor time management increases instances of academic misconduct such as plagiarism - whether intentional or not.

All students are expected to adhere to the **Late Work Policy** as stated in the *Ophir Middle & Lone Peak High Student-Parent Handbook*. Additionally, if a student misses an established deadline for a formal IB assessment component (drafts/revisions for internal and/or external assessments), the following actions will ensue.

Missed Deadline	Actions
1st	Student meeting with the IB Diploma Coordinator to discuss time management/Email sent home to parents
2nd	Meeting with student, parent(s)/guardian(s), and IB Diploma Coordinator to create an academic contract
3rd	Meeting with student, parent(s)/guardian(s), IB Diploma Coordinator, Counselor, and Principal to determine suitability for formal IB Diploma examinations and assessments

If a student fails to submit a formal IB assessment component by the final deadline communicated by the IB DP coordinator, the assessment will be marked as a non-submission. A non-submission will result in no IB grade being externally awarded for that particular IB subject, which causes a student to be ineligible for the IB Diploma.

Grade Reporting for the LPHS IB Diploma Program

At Lone Peak High School, IB Diploma subjects are graded using the following scales:

LPHS Grade

IB The first grade is a traditional **LPHS grade**, based on class work, homework, and assessments. This grade will be the **ONLY** grade that appears on school transcripts. Higher Level (HL) classes will be weighted (1.25) for GPA purposes. The grading scale is listed below.

LPHS Grade	Course Percentage
A	93-100
A-	90-92
B+	87-89
B	83-86
B-	80-82
C+	77-79
C	73-76
C-	70-72
D+	67-69
D	60-66
F	0-59

IB Grade

The second means of recording student achievement/progress is the **IB grade**. The IB grade is based on IB-style assessments only. This score will tell students and parents how a student is currently performing on formal IB assessments. Additional grade descriptors are available within each subject, which describe characteristics of student performance at each grade level. An approximate conversion between LPHS Grades and IB Diploma Scores is shown below.

IB Grade	LPHS Grade
7	A
6	A/A-
5	B/B+
4	B/B-
3	C
2	D
1	F

Pamoja Grades

Grades for Pamoja courses are reported by the course instructor using the IB grade scale. The IB grade published at the end of each semester will be recorded on LPHS transcripts using the conversions provided in the table below.

Pamoja Grade	LPHS Grade
7	A
6	
5	B+
4	B
3	C
2	D
1	F

Awarding of the International Baccalaureate Diploma

The IB Diploma will be awarded to a candidate provided all the following requirements have been met.

- a. CAS requirements have been met.
- b. The candidate's total points are 24 or more.
- c. There is no "N" (No Grade Awarded) awarded for theory of knowledge, the extended essay or for a contributing subject.
- d. There is no grade E (failing grade) awarded for theory of knowledge and/or the extended essay.
- e. There is no grade 1 awarded in a subject/level.
- f. There are no more than two grade 2's awarded (HL or SL).
- g. There are no more than three grade 3's or below awarded (HL or SL).
- h. The candidate has gained 12 points or more on HL subjects (for candidates who register for four HL subjects, the three highest grades count).
- i. The candidate has gained 9 points or more on SL subjects (candidates who register for two SL subjects must gain at least 5 points at SL).
- j. The candidate has not received a penalty for academic misconduct from the Final Award Committee.

A maximum of three examination sessions is allowed in which to satisfy the requirements for the award of the IB Diploma. The examination sessions need not be consecutive.

A Bilingual IB Diploma will be awarded to a successful candidate who fulfills one or both of the following criteria:

- a. Completion of two languages selected from group 1 with the award of a grade 3 or higher in both
- b. Completion of one of the subjects from group 3 or group 4 in a language that is not the same as the candidate's group 1 language. The candidate must attain a grade 3 or higher in both the group 1 language and the subject from group 3 or 4.

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The **LPHS IB Diploma Program Assessment Policy** is reviewed annually by the BSSD School Board, taking into account the feedback from teachers, students, parents, and/or the school's pedagogical leadership team.

LONE PEAK HIGH SCHOOL ACADEMIC INTEGRITY POLICY

The Lone Peak High School Academic Integrity Policy reflects the five fundamentals of cultivating a culture of academic honesty: honesty, trust, fairness, respect, and responsibility. Academic integrity is fundamental to our school values and our individual and collective pursuit of knowledge. In a concept-based, inquiry-driven educational environment, access to a wide range of information is essential in order to construct knowledge and acquire understanding. To this end, Lone Peak High School purposefully promotes academic integrity by teaching students about the merits and laws surrounding intellectual property, by standardizing a referencing system across all grades and subjects, and by scaffolding students in age-appropriate lessons and assessments on academic integrity, research skills, and referencing. This policy applies to online virtual environments as well as normal school in the building.

Academic Misconduct

The most common forms of academic misconduct include the following:

Lack of referencing in school assessments and IB DP assessments: Students submit work for school assessments and IB DP assessments in a variety of media that may include audio-visual material, text, graphs, images and/or data published in print or electronic sources. If a student uses the work or ideas of another person, the student must acknowledge the source using a standard style of referencing in a consistent manner.

Too much assistance and collusion: Although group work is a key element in components of certain subjects, students are expected to present assessments in their own words and acknowledge the words or ideas of others where collaboration has occurred.

However, there are other ways in which a student may be in breach of regulations. For example, if he or she:

- Duplicates work to meet the requirements of more than one assessment component
- Fabricates data for an assignment
- Uses AI generated work and claims this as their own original work
- Takes unauthorized material into an examination room
- Disrupts an examination by an act of misconduct, such as distracting another student or creating a disturbance
- Exchanges, supports, or attempts to support the passing on of information that is or could be related to the examination
- Fails to comply with the instructions of the invigilator or other members of the school's staff responsible for the conduct of the examination
- Impersonates another student
- Uses Google Translate, or any other translation application, for a 2nd language assessment unless explicitly permitted by the teacher
- Uses summary books or websites like SparkNotes for assessments instead of the original text
- Steals examination papers
- Discloses or discusses the content of an examination paper with a person outside the immediate school community within 24 hours after the examination.

Responsibilities

Student responsibilities

The student is responsible for submitting authentic and academically honest work, identifying the work and ideas of others using the **Modern Language Association (MLA)** referencing system. In order to adhere to the principle of academic integrity, a Lone Peak High School student is expected to:

- Review the Academic Integrity Policy regularly.
- Adhere to the principle of academic integrity in all forms of assessments (formative and summative, IB DP and school-based assessments).
- Plan projects and research accordingly in order to avoid procrastination on major school assessments and IB DP assessments. Completing work at the last minute can increase the likelihood of plagiarism, intentional or not.
- Reference the work of others using the MLA referencing system in all school and IB DP assessments, including but not limited to, graphs, diagrams, charts, pictures, videos, interviews, magazines, periodicals, books, AI tools, websites, newspapers, and textbooks. The following website is a good source to assist with MLA referencing: [OWL Purdue MLA](#)
- Cite all electronic sources with the URL and the Date ACCESSED.
- Ask questions and seek feedback on his/her understanding of the MLA referencing system.
- Submit major school and IB DP assessments to **Turnitin.com**, allowing teachers to cross reference originality, sources and AI generated work.
- Use basic grammar and spelling tools on written assignments in subjects other than a world language or a language acquisition class.
- **Sign a declaration of originality** upon the submission of major school assessments and IB DP assessments.

Teacher responsibilities

All Lone Peak High School teachers work together to promote and ensure academic integrity in all learning activities and assessments by teaching and modeling research skills and MLA referencing. Lone Peak High School teachers are expected to:

- Uphold the Academic Integrity Policy when administering all forms of assessment (formative and summative, IB DP and school-based assessments).
- Promote a culture of academic integrity.
- Teach students how to responsibly use AI, how to cite AI, and when not to use AI.
- Develop lessons and provide instruction and support on research skills.
- Scaffold the research process by providing stages and/or a timeline for specific tasks.
- Give students exemplar work with examples of correct citations.
- Provide students with regular feedback on formative assessments.
- Review **Turnitin.com originality reports**.
- Follow MLA conventions on classroom materials.
- Investigate promptly any instances of suspected malpractice by reviewing **Turnitin.com originality reports**, previous drafts, cross-referencing sources, speaking with the student, etc.
- Report suspected instances of academic malpractice to the IB Curriculum Coordinator and the Principal.

IB DP Coordinator and/or school administration responsibilities

The Lone Peak High School pedagogical leadership team is responsible for creating, implementing, and reviewing the Academic Integrity Policy. The leadership team is expected to:

- Inform students, parents, and teachers about the Academic Integrity Policy at school events and via media sources, including but not limited to, staff meetings, parent evenings, student tutorials, and school websites.
- Know the rules and procedures that govern the IB Diploma Program.
- Promote a school culture of academic integrity.
- Investigate promptly all instances of suspected malpractice by speaking with the teacher and/or student, reviewing **Turnitin.com originality reports**, previous drafts, cross-referencing sources, etc.
- Report instances of academic malpractice to the IBO if found on IB DP assessments.
- Review the Academic Honesty Policy annually with the BSSD School Board.

Parent/guardian role

Lone Peak High School parents/guardians play an important role in supporting the Academic Integrity Policy. Parents/guardians can support this policy by:

- Providing a quiet place for their student to work on school assessments and IB DP assessments.
- Encouraging their student to plan ahead their assignments with a weekly and monthly calendar.
- Reviewing the Academic Integrity Policy with their student.

Authenticity of IB Assessments

Teachers are the best placed to know what a student is capable of and when a piece of work appears not to have been written by that student. If teachers are not convinced that the work is the student's own, it will not be submitted to the IB. The expectations for confirming authenticity are as follows.

- The teacher has seen the student develop the work over a period of time—IB coursework is not designed to be completed in a single evening.
 - This is the best approach in ensuring that the work belongs to the student, and it also encourages best practice in writing coursework.
- The student can explain their work sufficiently—to give confidence that it has been created by them.
- The student is clear when they are quoting other people's ideas and when they are claiming an idea or conclusion as their own work—this is the expected way of referencing.
- The teacher confirms the quality of the final piece of work is in line with what they would expect the student to be able to produce.

Consequences for Academic Misconduct

In general, Lone Peak High School students will face consequences for academic misconduct on major school assessments and IB DP assessments. It is important to note that some IB assessments can only be done once. If malpractice is found after an investigation on such assessments, the work will not be submitted to the IBO. In the result of on-submissions, a course grade will not be awarded by the IBO.

Utilizing a progressive discipline approach, the severity of the consequence increases with each instance of academic misconduct, as shown in the following chart.

Violation	Consequence
1st Violation	Failing grade on the assessment Opportunity to redo assessment for a grade Parent notification (letter/email) by teacher/IB DP Coordinator copied Student meeting with IB DP Coordinator
2nd Violation	Failing grade on the assessment Opportunity to redo assessment for feedback only In-school suspension Parent notification (letter/email) by DP Coordinator/Principal copied Student/Parent meeting with Principal
3rd Violation	Failing grade for the current grading period No opportunity to redo the assessment In-school suspension Parent notification (letter/email) by Principal Student/Parent meeting with IB DP Coordinator and Principal
4th Violation	Failing grade for the current semester No opportunity to redo the assessment Parent notification (letter/email) by Principal Out-of-school suspension Parent/Student meeting with Principal, IB DP Coordinator, and Superintendent
5th Violation	The issue is brought to the attention of the School Board in a closed session. The BSSD School Board determines the extent of the student suspension.

The **LPHS IB Diploma Program Academic Integrity Policy** is reviewed annually by the BSSD School Board, taking into account the feedback from teachers, students, parents, and/or the school's pedagogical leadership team.

BSSD LANGUAGE POLICY

School language philosophy

If you talk to a man in a language he understands, that goes to his head. If you talk to him in his language, that goes to his heart.

-Nelson Mandela

At Big Sky School District, we believe that multilingualism contributes to intercultural understanding, cooperation, and friendship. Multilingualism prepares students for a globalized world while contributing to the development of our student IB Learner attributes such as being open-minded, communicative, and reflective. As a result, Big Sky School District is committed to exposing native English speakers to Spanish from kindergarten to grade 12 through classroom instruction as well as experiential learning. In recognizing that our linguistic backgrounds may vary, we are equally committed to supporting students whose mother tongue is not English with our ELL program.

We believe that ALL teachers are language teachers, and therefore, language development is a key aspect of our pedagogical approach. To support this belief, we dedicate professional development time towards enhancing our best practices in language instruction. This professional development approach is informed by the most relevant, up-to-date, and academically sound research on language development.

School language profile

As a public school district in the state of Montana, English is the language of instruction. As noted, students begin to study Spanish in kindergarten and have the opportunity to continue their studies through grade 12. We also support students in their quest to master other languages by offering online courses that are recognized by the Montana Department of Education.

Support for mother tongue

We know that when a student is well-spoken and literate in his or her mother tongue, the student is more likely to master another language, be successful in school across all subjects, and have a deeper understanding and appreciation for his or her own culture.

Big Sky School District's community library carries a variety of Spanish books, across the reading spectrum, to support mother tongue development. As the need arises, additional language books will be purchased.

IB DP language course offerings

In order to support mother tongue development and multilingualism, we currently offer the following courses in the IB Diploma Program at Lone Peak High School:

- English Language A: Language and literature SL/HL
- Language A: Literature SL - school-supported self-taught
- Spanish *ab initio*
- Additional IB language acquisition courses offered via Pamoja

Language A: Literature school-supported self-taught (SSST)

For students best suited for the Language A: Literature SSST course, Lone Peak High School will support such students by providing the resources, facilities, technology, and time to support the student. The cost of a tutor will be passed on to the family.

English language learners (ELL)

To support ELL students, we employ a variety of strategies. To begin with, we utilize multiple assessments in order to measure student mastery levels in core subjects. We use assessments provided by WIDA to provide feedback on English language acquisition and Logramos to measure student mastery levels in core subjects in Spanish. As the need arises for additional language measures, we will include them. We provide Sheltered English Instruction (SIOP) and Language Development as outlined in Montana's English Language Learners: Guidance for School Districts. We also provide a modified curriculum for elementary aged ELL students. As the need arises, we will provide a modified curriculum in the middle and high schools.

Policy communication

The administration is responsible for communicating this policy to students, parents and teachers at school events and via media sources, including but not limited to, staff meetings, parent evenings, student tutorials, and school websites.

The **BSSD Language Policy** is reviewed annually by the BSSD School Board, taking into account the feedback from teachers, students, parents, the ELL coordinator and/or the school's pedagogical leadership team.

BSSD INCLUSION POLICY

Philosophy of inclusion

Our inclusive policy is shaped by the belief “that all children deserve a rights-based education system, which ‘means that children should be seen as holders of the right to education, which implies not only the right to have access to education, but also that human rights must also be applied in education and promoted through education’” (Sandkull, 2005, p. 2 as seen in Mitchem, p. 9, 2016). We strive to make our school more inclusive and democratic so that all students at Big Sky School District have access to our curriculum and instruction. To make this a reality, we commit to professional development to support teachers with inclusion practices. We also differentiate our instruction and provide accommodations and/or modifications for our students with learning support requirements to aid in their success in the school’s curriculum.

Inclusion in practice at the Big Sky School District

As a public school in the state of Montana, we follow all federal and state regulations regarding our inclusion policy.

504 Accommodations - Per section 504 of the Rehabilitation Act of 1973, students who are identified with a mental and/or physical health challenge that impairs daily living or learning activities are entitled to educational accommodation plans and/or health plans. These plans will provide students’ access to the school’s curriculum, instruction and assessment through an accommodation plan and/or a health plan. Teachers will be informed of their specific responsibilities for implementing accommodations at the beginning of each school year and as needed.

Individual Education Plans (IEP) - Similar to the 504 accommodations plan, students eligible for services under Individuals with Disabilities Education Act (IDEA, 1975) will receive a free and appropriate public education and necessary related services. These services include identification, evaluation, placement and delivery of specialized instruction to qualified students. Teachers will be informed of their specific responsibilities for implementing accommodations and modifications of the curriculum as well as the related student supports at the beginning of the school year and as needed.

Students’ accommodations and/or modifications will take place in the classroom, but may also include the following, depending on the individual student need:

- **Alternate course/online course or specialized instruction** with intensive individualized support towards IEP goals
- **Learning resource classroom with a certified special education teacher** for reading, math and written expression
- **Paraprofessional educators** for students identified as needing 1 to 1 support

Inclusion in the Primary Years Program

At Ophir Elementary School, the inclusion practice of Response to Intervention (RTI) is also utilized to support student learning.

RTI is a research-based process that tracks student progress with consistent ongoing assessments. Decisions about instruction are driven by that data, so all students can be challenged at an individual level. RTI is a way of teaching that measures how students respond to instruction, and then if necessary, adjusts instruction to ensure that each student is mastering the skills necessary for academic success.

Inclusion in the Diploma Program

In order to receive assessment accommodations in the IB Diploma Program, the following steps need to be taken at the beginning of grade 11:

1. Legal guardians must give consent to seek inclusive arrangements on IB Diploma Program assessments.
2. Submission of a psychological/psycho-educational/medical report [1] and educational evidence from the school to the IBO via the IB DP Coordinator. For additional language learners, the report of the language test will serve as psychological evidence. ***A medical or psychological evaluation must have been undertaken no earlier than the previous academic year before the start of the candidate's study of the Diploma Program.*** Some flexibility will be allowed for candidates with permanent sensory and/or physical challenges.

Students can receive a variety of accommodations on IB DP assessments. It is essential to identify the accommodations early in the IB Diploma Program so that students familiarize themselves with the accommodations in preparation for the formal IB Diploma Program assessments.

The school will ensure that all IB authorized accommodations are provided for students on formal IB Diploma Program assessments, including Internal Assessments, External Assessments, and IB DP Final Examinations.

[1] All psychological/psycho-educational/medical reports must:

- be legible, on paper with a letterhead, signed and dated
- state the title, name and professional credentials of the person (or persons) who has undertaken the evaluation and diagnosis of the candidate
- state specifically the nature of the learning support requirement, and the tests or techniques used to arrive at the identification
- be consistent with the coordinator's request for assessment arrangements
- be accompanied by a translation into English, French or Spanish, if it is not written in one of the IB working languages.

All psychological/psycho-educational reports must:

- be based on the candidate's performance on nationally standardized psychological tests (where available and published, recent editions of standardized tests should be employed)
- report results as standard scores, which have a mean of 100 and a standard deviation of 15, and not percentiles or age/grade equivalents

POLICY COMMUNICATION

The administration is responsible for communicating this policy to students, parents and teachers at school events and via media sources, including but not limited to, staff meetings, parent evenings, handbooks, and school websites.

The **BSSD Inclusion Policy** is reviewed annually by the BSSD School Board, taking into account the feedback from teachers, students, parents, inclusion staff, and/or the pedagogical leadership team.

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PARENT/GUARDIAN AND STUDENT COMPLAINT PROCEDURES

Complaints toward the IB Diploma Program at Lone Peak High School

The school's DP coordinator will be responsible for fielding student and parent/guardian complaints directly relating to the school's IB diploma program. For all other concerns or complaints, refer to the policies outlined for **Chain of Command for Addressing Concerns or Complaints** located in the *Ophir Middle & Lone Peak High Student-Parent Handbook*.

Enquiry upon results

Upon receiving their IB exam results, students may request an enquiry upon result (EUR) in order to have specific assessment material re-marked or submitted for remoderation. Students requesting EUR services should contact the school's DP coordinator. All enquiries upon results must be submitted by the school on behalf of the candidate. Students should note that the re-marking process may lead to a higher or lower grade for the subject.

Re-marking a candidate's assessment material may lead to a higher or a lower grade for the subject. Therefore, before submitting a request for an enquiry upon results service that may result in a change of grade, the school must obtain the written consent of the candidate or his or her legal guardian ensuring that the candidate and/or the legal guardian are aware that the grade may go up or down.

Appealing IB decisions

The IB accepts appeals in relation to five areas of decision-making during an examination session. Appeals are possible against:

- results—when a school has reason to believe that a candidate's result(s) are inaccurate after all appropriate enquiry upon results procedures have been completed
- a decision upholding academic misconduct, but not against the severity of a penalty
- a decision in respect of special consideration—following a decision not to give special consideration to a candidate as a consequence of alleged adverse circumstances
- a decision in respect of inclusive assessment arrangements
- an administrative decision not covered by one or more of the foregoing circumstances that affects the results of one or more candidates.

The appeals process is divided into two stages. Each stage will usually require the payment of a fee. The fee will be refunded if the decision being appealed changes.

IB DP COURSE DESCRIPTIONS

Preface: The course descriptions in this section of the handbook focus on the nature of each course and where appropriate, the distinction between the SL and HL courses. DP teachers provide a more detailed description of the subjects in their individual course syllabus. You can also find more information online through information published on the official [IB website](#).

GROUP 1: STUDIES IN LANGUAGE AND LITERATURE

English A: language and literature

Language A: language and literature comprises four parts—two relate to the study of language and two to the study of literature.

In this course, students study a wide range of literary and non-literary texts in a variety of media. By examining communicative acts across literary form and textual type alongside appropriate secondary readings, students will investigate the nature of language itself and the ways in which it shapes and is influenced by identity and culture. Approaches to study in the course are meant to be wide ranging and can include literary theory, sociolinguistics, media studies and critical discourse analysis among others.

Distinction between SL and HL

The model for language A: language and literature is the same at SL and HL but there are significant quantitative and qualitative differences between the levels.

SL students are required to study four literary works and a number of non-literary texts that is equivalent in teaching and learning time, whereas HL students are required to study six literary works and a number of non-literary texts that is equivalent in teaching and learning time.

In paper 1, both SL and HL students are presented with two previously unseen non-literary extracts or texts from different text types, each accompanied by a guiding question. SL students are required to write a guided analysis of one of these, while HL students must write guided analyses of both non-literary extracts or texts.

In addition, HL students will have a fourth assessment component, the higher level (HL) essay, a written coursework task that requires students to explore a line of inquiry in relation to a studied non-literary text or texts, or a literary text or work. The outcome of this exploration is a 1200-1500 word essay in which HL students are expected to demonstrate a deeper understanding of the nature of linguistic or literary study.

Language A: Literature school-supported self-taught

Language A: literature is a literature course that may be studied in a wide range of languages. Language A: literature is the subject through which the IB's policy of mother-tongue entitlement is delivered. That policy promotes respect for the literary heritage of the student's home language and provides an opportunity for students to continue to develop oral and written skills in their mother tongue while studying in a different language of instruction. Where no teacher is available, a student may be allowed to study his or her particular language A as a school-supported self-taught language A: literature student (SL only).

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GROUP 2: LANGUAGE ACQUISITION

At Lone Peak High School, Group 2 consists of two modern Spanish language courses—language ab initio and language B. Language ab initio and language B are language acquisition courses designed to provide students with the necessary skills and intercultural understanding to enable them to communicate successfully in an environment where the language studied is spoken. This process encourages the learner to go beyond the confines of the classroom, expanding an awareness of the world and fostering respect for cultural diversity. The group 2 courses use a balance between approaches to learning that are teacher-centered (teacher-led activities and assessment in the classroom) and those that are learner-centered (activities designed to allow the students to take the initiative, which can also involve student participation in the evaluation of their learning). The teacher is best placed to evaluate the needs of the students and is expected to encourage both independent and collaborative learning.

Many factors determine the group 2 course that a student should take: the student's best language, the language(s) spoken at home and at school, and any previous knowledge of the language of study. The most important consideration is that the language B course should be a challenging educational experience for the student, offering not only the opportunity to learn an additional language but also the means of learning, appreciating and effectively interacting in a culture different from the student's own. All final decisions on the appropriateness of the course for which students are entered are taken by coordinators in liaison with teachers using their experience and professional judgment to guide them.

Spanish ab initio

Language ab initio is a language acquisition course designed for students with no prior experience of the target language, or for those students with very limited previous exposure. In the language ab initio course, students develop the ability to communicate in the target language through the study of language, themes and texts. In doing so, they also develop conceptual understandings of how language works.

Communication is evidenced through receptive, productive and interactive skills across a range of contexts and purposes that are appropriate to the level of the course. The study of language requires careful attention to forms, structures, functions and conceptual understandings of language. Knowledge of vocabulary and grammar—the what of language—is reinforced and extended by understanding the why and how of language: audience, context, purpose, meaning.

Students expand the range of their communication skills by understanding and producing a wide variety of oral and written texts for audiences, contexts and purposes associated with academic and personal interests. For the development of receptive skills, language ab initio students must study authentic texts that explore the culture(s) of the target language. A key aim of the language ab initio course is to develop international-mindedness through the study of language, culture, and ideas and issues of global significance.

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Spanish B

Language B is a language acquisition course designed for students with some previous experience of the target language. In the language B course, students further develop their ability to communicate in the target language through the study of language, themes and texts. In doing so, they also develop conceptual understandings of how language works, as appropriate to the level of the course.

In the language B course, students develop the ability to communicate in the target language through the study of language themes and texts. In doing so, they also develop conceptual understandings of how language works. Communication is evidenced through receptive, productive and interactive skills across a range of contexts and purposes that are appropriate to the level of the course. The study of language requires careful attention to forms, structures, functions and conceptual understandings of language. Knowledge of vocabulary and grammar—the what of language—is reinforced and extended by understanding the why and how of language: audience, context, purpose, meaning.

Students expand the range of their communication skills by understanding and producing a wide variety of oral and written texts for audiences, contexts and purposes associated with academic and personal interests. For the development of receptive skills, language ab initio students must study authentic texts that explore the culture(s) of the target language. A key aim of the language ab initio course is to develop international-mindedness through the study of language, culture, and ideas and issues of global significance

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GROUP 3: INDIVIDUAL AND SOCIETIES

Business Management

The business management course is designed to meet the current and future needs of students who want to develop their knowledge of business content, concepts and tools to assist with business decision-making. Future employees, business leaders, entrepreneurs or social entrepreneurs need to be confident, creative and compassionate as change agents for business in an increasingly interconnected global marketplace. The business management course is designed to encourage the development of these attributes.

Through the exploration of four interdisciplinary concepts—creativity, change, ethics and sustainability—this course empowers students to explore these concepts from a business perspective. Business management focuses on business functions, management processes and decision-making in contemporary contexts of strategic uncertainty.

Students examine how business decisions are influenced by factors that are internal and external to an organization and how these decisions impact upon a range of internal and external stakeholders. Emphasis is placed on strategic decision-making and the operational business functions of human resource management, finance and accounts, marketing, and operations management.

The business management course encourages the application of local, national and global examples to content and concepts; the internal assessment (IA) for both SL and HL is an individual business research project that allows greater analysis and evaluation of content, concepts and context. Students can develop a deeper understanding of an organization by studying its processes through the lenses of creativity, change, ethics and sustainability.

For the external assessment (paper 1 SL and HL), students will be assessed on their knowledge of important contemporary business topics through their analysis of a fictitious business. Paper 2 (SL and HL) has a greater focus on developing students' analytical and financial quantitative skills. This will allow students to combine their qualitative writing as business communicators with deeper financial analysis. In paper 3 (HL only) students apply their knowledge of business tools and content through an innovative and potentially disruptive social enterprise. This paper will allow business students to demonstrate their empathetic, creative, analytical and evaluative skills. It will allow students to make ethical strategic decisions for their stakeholders on a disruptive good or service; in the process, changing the lives of their stakeholders for the better.

Business management is a challenging and dynamic discipline that more than meets the needs of our students growing and developing in a complex business environment. This course prepares students to be global citizens ready to face up to the challenges and opportunities awaiting them in our ever-changing world.

Distinction between SL and HL

The SL course in business management differs from the HL course in terms of the:

- recommended hours devoted to teaching (150 hours for SL compared to 240 hours for HL)
- extra depth and breadth required (extension material for HL only)
- nature of the examination questions in papers 2 and 3.
 - Paper 2 for both SL and HL focuses on developing quantitative skills; however, HL students will need to develop these further in greater depth.
 - Paper 3 is an HL-only paper based on a social enterprise, where students identify and describe a human need and the potential organizational challenges facing the social entrepreneur. Further to this, students are required to write a decision-making document that includes a business recommendation.

History

History is a dynamic, evidence-based, interpretive discipline that engages with the past. DP history is one of the courses in the academic area of individuals and societies.

The overarching emphasis of the DP history course is to help students develop as practitioners of history. This means engaging students in different forms of historical inquiry. The course allows students to explore the past through a variety of contexts, concepts, content and skills. In this interpretive discipline, students will engage with diverse perspectives and evidence to reach their own judgements.

The DP history course is grounded in a variety of global, regional and national themes, and allows for a mixture of comparative, thematic and in-depth studies. It provides a balance of structure and flexibility, enabling the course to be implemented in a wide range of contexts.

History is both an academic discipline and a part of the everyday, lived experience of all students. History informs identity, culture, society, politics, and the relationships between individuals and communities. Through the course, students will develop an understanding and appreciation of history in all these dimensions.

At the centre of the course is **historical inquiry**. Historical inquiry should be understood as an active, student-centred process of constructing meaning about the past.

All the parts of the framework are interconnected, both with each other and with historical inquiry. These parts are as follows.

- **Contexts** situate content in different ways. This guide uses four inquiry contexts to scaffold the course content, enabling the study of diverse topics in different ways. These include the focused study, thematic study, regional study and historical investigation.
- **Concepts** focus historical inquiry with powerful, pervasive and debatable ideas. The history course has four specified historical concepts: cause and consequence, continuity and change, perspectives, and significance.
- **Content** informs historical inquiry with detail and examples. Teachers and students can choose content from a wide range of options, based on their needs and interests.
- **Skills** support historical inquiry with practical processes. The history course highlights a variety of historical skills. These include using sources, making connections, evaluating arguments and asking questions.

Distinction between SL and HL

The DP history course at both SL and HL is built around a shared inquiry framework of inquiry contexts, historical concepts and historical skills. Students at HL have an additional inquiry context (the regional study) and an additional historical skill (evaluating arguments).

GROUP 4: SCIENCES

Biology

The word “biology” was introduced by German naturalist Gottfried Reinhold in 1802. Since then, our understanding of living organisms has expanded considerably with the advent of techniques and technologies such as imaging and molecular sequencing methods. Of all the sciences, biology is a study that takes more of a pragmatic view than a theoretical approach.

The earliest evidence of life on Earth dates from at least 3.5 billion years ago. Through reproduction and natural selection, life has diversified tremendously, occupying a wide variety of niches. This diversity makes biology both a deeply fascinating and significantly challenging study.

The study of life makes progress through not only advances in techniques, but also pattern recognition, controlled experiments and collaboration between scientists. Unifying themes provide frameworks for interpretation and help us make sense of the living world: Form and function, Unity and diversity, Continuity and change, and Interaction and interdependence are four of the themes around which this biology syllabus is constructed, although other frameworks are possible.

The scale of life in biology ranges from the molecules and cells of organisms to ecosystems and the biosphere. This way of considering complex systems as simpler components—an approach known as reductionism—makes systems more manageable to study. It is the foundation of controlled experiments and has thus enabled major discoveries, but it provides an incomplete view of life. At each level of biological organization, different properties exist. Living systems are based on interactions, interdependence and integration of components between all levels of biological organization.

A student of biology should gain not only a conceptual understanding of the subject, but also an awareness of how biologists construct knowledge claims and the limitations of these methods.

Distinction between SL and HL

Students at SL and HL share the following:

- An understanding of science through a stimulating experimental programme
- The nature of science as an overarching theme
- The study of a concept-based syllabus
- One piece of internally assessed work, the scientific investigation
- The collaborative sciences project

The SL course provides students with a fundamental understanding of biology and experience of the associated skills. The HL course requires students to increase their knowledge and understanding of the subject, and so provides a solid foundation for further study at university level.

The SL course has a recommended 150 teaching hours, compared to 240 hours for the HL course. This difference is reflected in the additional content studied by HL students. Some of the HL content is conceptually more demanding and explored in greater depth. The

distinction between SL and HL is therefore one of both breadth and depth. The increased breadth and depth at HL result in increased networked knowledge, requiring the student to make more connections between diverse areas of the syllabus.

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Design technology

Inquiry and problem-solving are at the heart of this subject. Diploma Programme (DP) design technology requires the use of the design process as a tool that provides the methodology used to structure the inquiry and analysis of problems, the development of feasible solutions, and the testing and evaluation of the proposed solution. In DP design technology, a solution can be defined as a model, prototype, product or system that students have developed independently.

Design, and the resultant development of new technologies, has given rise to profound changes in society: transforming how we access and process information; how we adapt our environment; how we communicate with others; how we are able to solve problems; and how we work and live.

Materials were used to provide useful and decorative artefacts long before there was an understanding of why materials had different properties that could be used for different purposes. In the modern world, the reverse is the case, and designers need to have an understanding of the possibilities offered by science to realize the full potential of what they can design in terms of new technologies, products and systems.

Competent design is within the reach of everyone. Through the practice and application of well-established design principles and methodologies, individuals can increase the likelihood that a design will be successful. These principles taken together make up what is known as the design thinking process.

Designing requires an individual to be imaginative and creative, while having a substantial knowledge base of important factors that will aid or constrain the process. Decision-making needs to be supported by adequate and appropriate research and investigation. Designers must think “out of the box” to develop innovative solutions, while thinking “in the box” to conform to requirements set by clients or research.

Both the ideas of design and the process of design can only occur in a human context. Design involves multidisciplinary teams and stakeholders with different backgrounds and traditions. It is important to understand, however, that to design is to be involved in a community of inquiry with certain common beliefs, methodologies, understandings and processes. Design is multidisciplinary and draws from many areas, including the natural and social sciences, mathematics and arts.

DP design technology aims to develop internationally minded people whose enhanced understanding of design and the technological world can facilitate our shared guardianship of the planet and create a better world.

The course focuses on analysis, design development, synthesis and evaluation. The creative tension between theory and practice is what characterizes design technology within the DP sciences group.

DP design technology achieves a high level of design literacy by enabling students to develop critical-thinking and design skills that they can apply in a practical context. While designing may take various forms, it will involve the selective application of knowledge within an ethical framework.

Distinction between SL and HL

While the skills and activities of design technology are common to students at both SL and HL, students at HL are required to study additional topics that are more demanding than the core materials. The distinction between SL and HL is therefore one of both breadth and depth.

Additionally, the HL course has 240 hours devoted to teaching, compared with 150 hours for the SL course.

Students at SL and HL in design technology study a common core consisting of:

- 13 core topics covering design in theory, design in practice and design in context (including the design thinking process, user-centred design (UCD), modelling and prototyping, materials, design strategies, and product analysis and evaluation)
- one piece of internally assessed work focused on the development of a solution to a problem
- the collaborative sciences project.

The HL course has 11 further topics, such as introduction to structural systems, manufacturing techniques, production systems and life-cycle analysis.

The SL course introduces students to the fundamentals of UCD, modelling, materials, design strategies and product analysis and evaluation. This provides a useful grounding in design thinking and design approaches for students who may not pursue design technology at university level.

At HL, students are required to study structural, mechanical and electronic systems, manufacturing techniques and production systems and strategies, providing a solid foundation in manufacturing for further study at university level.

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Environmental Systems and Societies

Environmental systems and societies (ESS) is a dynamic interdisciplinary subject that takes 21st-century challenges and socio-environmental real-world issues and looks at them through the lens of human societies and the interrelationships of the natural world: biosphere, atmosphere, hydrosphere and lithosphere. Students explore how these relationships change over time and space, consider the potential adaptations and mitigations that human societies

and the natural world may currently be undergoing, and how these could impact the future and our place in it.

ESS is both a complex and contemporary course that engages students in the challenges of 21st century environmental issues. Consequently, it requires its students to develop a diverse set of skills, knowledge and understanding from different disciplines. Students develop a scientific approach through explorations of environmental systems. They also acquire understandings and methods from individuals and societies subjects whilst studying sustainability issues within social, cultural, economic, political, and ethical contexts. The interdisciplinary nature of the course means students produce a synthesis of understanding from the various topics studied. It also emphasizes the ability to perform research and investigations and to participate in philosophical, ethical, and pragmatic discussions of the issues involved from the local through to the global level.

Distinction between SL and HL

Students at SL and HL study:

- a concept-based syllabus that promotes holistic thinking about strategies to address environmental issues
- a foundation topic that introduces and explores the three key concepts
- a common internal assessment
- the collaborative sciences project.

The SL course provides students with a fundamental understanding of ESS and experience of the associated skills. The HL course requires students to gain knowledge and understanding of the subject underpinned by an exploration of ethical, legal and economic issues relating to the environment (HL lenses), and provides a solid foundation for further study at university level. Both SL and HL students gain an understanding of the complexities of environmental issues, solutions and management.

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Physics

To study physics is to attempt to understand the nature of the universe itself. It is the search for answers from how the universe exploded into life in the Big Bang to what the nature of time is itself. Some of the greatest discoveries in history have been made by physicists and these discoveries have revolutionized our world—and physicists are continuing to change the way we think today.

Physics encompasses everything that we do as human beings. The very meaning of the word is “the study of nature”. Indeed, when the discipline was first defined, it was about observing the Milky Way, the entire known universe at the time, while wondering about the existence of the atom. As with the universe, physics knowledge is constantly expanding. The existence of black holes,

gravitational forces so strong that even light is unable to escape, was first theorized in the 18th century. In 2019, an image of a black hole was captured for the first time.

However, physics is not just about staring into the vastness of space or scrutinizing the tiniest particles that make up the fabric of the universe. The fact is that discoveries in physics are the root of ideas that revolutionize the technology used in our daily lives. It is an everyday, grounded science encompassing advances in communication, medical technology and renewable energy.

It is above all a creative discipline. Physics requires solid knowledge of basic principles and a willingness to put them to the test in new ways. It requires curiosity and an appetite to explore what might be.

The Diploma Programme physics course includes the essential principles of the subject but also, through selection of an option, allows teachers some flexibility to tailor the course to meet the needs of their students. The course is available at both SL and HL, and therefore accommodates students who wish to study physics as their major subject in higher education and those who do not.

Distinction between SL and HL

Students at SL and HL share the following:

- An understanding of science through a stimulating experimental programme
- The nature of science as an overarching theme
- The study of a concept-based syllabus
- One piece of internally assessed work, the scientific investigation
- The collaborative sciences project

The SL course provides students with a fundamental understanding of physics and experience of the associated skills. The HL course requires students to increase their knowledge and understanding of the subject, and so provides a solid foundation for further study at university level.

The SL course has a recommended 150 teaching hours, compared to 240 hours for the HL course. This difference is reflected in the additional content studied by HL students. Some of the HL content is conceptually more demanding and explored in greater depth. The distinction between SL and HL is therefore one of both breadth and depth. The increased breadth and depth at HL result in increased networked knowledge, requiring the student to make more connections between diverse areas of the syllabus.

GROUP 5: MATHEMATICS

Mathematics has been described as the study of structure, order and relation that has evolved from the practices of counting, measuring and describing objects. Mathematics provides a unique language to describe, explore and communicate the nature of the world we live in as well as being a

constantly building body of knowledge and truth in itself that is distinctive in its certainty. These two aspects of mathematics, a discipline that is studied for its intrinsic pleasure and a means to explore and understand the world we live in, are both separate yet closely linked.

Mathematics is driven by abstract concepts and generalization. This mathematics is drawn out of ideas, and develops through linking these ideas and developing new ones. These mathematical ideas may have no immediate practical application. Doing such mathematics is about digging deeper to increase mathematical knowledge and truth. The new knowledge is presented in the form of theorems that have been built from axioms and logical mathematical arguments and a theorem is only accepted as true when it has been proven. The body of knowledge that makes up mathematics is not fixed; it has grown during human history and is growing at an increasing rate.

The side of mathematics that is based on describing our world and solving practical problems is often carried out in the context of another area of study. Mathematics is used in a diverse range of disciplines as both a language and a tool to explore the universe; alongside this its applications include analyzing trends, making predictions, quantifying risk, exploring relationships and interdependence.

While these two different facets of mathematics may seem separate, they are often deeply connected. When mathematics is developed, history has taught us that a seemingly obscure, abstract mathematical theorem or fact may in time be highly significant. On the other hand, much mathematics is developed in response to the needs of other disciplines.

The two mathematics courses available to Diploma Programme (DP) students express both the differences that exist in mathematics described above and the connections between them. These two courses might approach mathematics from different perspectives, but they are connected by the same mathematical body of knowledge, ways of thinking and approaches to problems. The differences in the courses may also be related to the types of tools, for instance technology, that are used to solve abstract or practical problems. The next section will describe in more detail the two available courses.

Mathematics: analysis and approaches

This course recognizes the need for analytical expertise in a world where innovation is increasingly dependent on a deep understanding of mathematics. This course includes topics that are both traditionally part of a pre-university mathematics course (for example, functions, trigonometry, calculus) as well as topics that are amenable to investigation, conjecture and proof, for instance the study of sequences and series at both SL and HL, and proof by induction at HL.

The course allows the use of technology, as fluency in relevant mathematical software and hand-held technology is important regardless of choice of course. However, Mathematics: analysis and approaches has a strong emphasis on the ability to construct, communicate and justify correct mathematical arguments.

Distinction between SL and HL

Students who choose Mathematics: analysis and approaches at SL or HL should be comfortable in the manipulation of algebraic expressions and enjoy the recognition of

patterns and understand the mathematical generalization of these patterns. Students who wish to take Mathematics: analysis and approaches at higher level will have strong algebraic skills and the ability to understand simple proof. They will be students who enjoy spending time with problems and get pleasure and satisfaction from solving challenging problems.

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Mathematics: applications and interpretations

This course recognizes the increasing role that mathematics and technology play in a diverse range of fields in a data-rich world. As such, it emphasizes the meaning of mathematics in context by focusing on topics that are often used as applications or in mathematical modeling. To give this understanding a firm base, this course also includes topics that are traditionally part of a pre-university mathematics course such as calculus and statistics.

The course makes extensive use of technology to allow students to explore and construct mathematical models. Mathematics: applications and interpretation will develop mathematical thinking, often in the context of a practical problem and using technology to justify conjectures.

Distinction between SL and HL

Students who choose Mathematics: applications and interpretation at SL or HL should enjoy seeing mathematics used in real-world contexts and to solve real-world problems. Students who wish to take Mathematics: applications and interpretation at higher level will have good algebraic skills and experience of solving real-world problems. They will be students who get pleasure and satisfaction when exploring challenging problems and who are comfortable to undertake this exploration using technology.

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GROUP 6: THE ARTS

Music

Music is an essential part of the human experience and a unique mode of creativity, **expression** and communication. Music is both functional and meaningful, and its vitality and complexity enriches our lives. Though music is rooted in specific societies and cultures, it also transcends—and

often connects—them. Music not only offers a way of understanding the world, but also a means by which we can **express** and share our understanding of it with others.

Music’s many rich histories continue to evolve through individual and collaborative contributions. In the past, as in our contemporary and increasingly digital world, music responds to, and is shaped by, new and emerging technologies and approaches.

The study of music encourages inquiry into creative practices and performance processes. Music study develops listening, creative and analytical skills, as well as encouraging cultural understanding and international-mindedness. In this way, music is a catalyst for expanding critical thinking—a crucial life skill. When we understand others and ourselves through music, we are empowered to make positive and effective change in the world.

In this course, students and teachers engage in a journey of imagination and discovery through partnership and collaboration. Students develop and affirm their unique musical identities while expanding and refining their musicianship.

Throughout the course, students are encouraged to explore music in varied and sometimes unfamiliar contexts. Additionally, by experimenting with music, students gain hands-on experience while honing musical skills. Through realizing and presenting samples of their musical work with others, students also learn to communicate critical and artistic intentions and purpose.

As students develop as young musicians, the course challenges them to engage practically with music as researchers, performers and creators, and to be driven by their unique passions and interests while also broadening their musical and artistic perspectives.

Distinction between SL and HL

The syllabus differentiates between SL and HL. The greater breadth and depth required for HL is reflected through an additional assessment task. This task requires HL students to demonstrate knowledge and understanding of the core syllabus areas by formulating and communicating intentions for a project that is based on:

- real-life practices of music-making
- their experiences as developing musicians in this course
- their collaboration with others.

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Theatre

Theatre is a dynamic, collaborative and live art form. It is a practical subject that encourages discovery through practical inquiry, experimentation, risk taking and the presentation of ideas to others.

The IB Diploma Programme theatre course is a multifaceted theatre-making course. It gives students the opportunity to make theatre as creators, designers, directors and performers. It

emphasizes the importance of working both individually and as part of an ensemble. It offers the opportunity to engage actively in the creative process of inquiring, developing, presenting and evaluating. Students are encouraged to work as inquisitive and imaginative artists, transforming ideas into action and communicating these to an audience.

The basis of theatre is inquiry into the human condition; what makes us human, the actions we take and the stories we tell, how we interact and how we share our visions.

Theatre is a form of expressive communication to others, and students are therefore required to think about the responsibilities of theatre-making, considering carefully what they wish to communicate and how to best present their ideas. Theatre students learn to apply research and theory to inform and contextualize their work as they experience the course through practical and physical engagement. They understand that knowledge resides in the body and that research can be conducted physically through both action and practice. In this respect, the theatre course encourages students to appreciate that through the processes of researching, creating, preparing, presenting and critically reflecting on theatre—as participants and spectators—they gain a richer understanding of themselves, their community and the world.

Through the study of theatre, students strengthen their awareness of their own personal and cultural perspectives, developing an appreciation of the diversity of theatre practices, their processes and their modes of presentation. This enables students to discover and engage with different forms of theatre across time, place and culture and promotes international-mindedness. Participation in the DP theatre course results in the development of both theatre and life skills; the building of confidence, imagination, creativity and a collaborative mindset.

Distinction between SL and HL

The assessment tasks clearly indicate a distinction between SL and HL. They allow for greater breadth and depth in the teaching and learning at HL through an additional assessment task, which requires HL students to immerse themselves in the works of key theatre theorists.

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Visual arts

Visual arts are an integral part of our daily lives. They have social, political, ritual, spiritual, decorative and functional values. They can be persuasive and are sometimes subversive; they are always enlightening or thought-provoking. The theories and practices of visual arts are dynamic and ever-changing, connecting different areas of knowledge and human experience. Visual arts enable us to make sense of the world, to explore our place within it, and to transform our individual and collective ways of being in and with the world.

In this visual arts course students learn how to create, communicate and connect as artists.

Students engage in creative practices and processes, and learn art-making as inquiry. Teachers and students can adapt the curriculum to their unique contexts, interests and passions. Together, they transform the classroom into a contemporary visual arts studio. This becomes a collaborative,

inclusive, creative and conceptually rich space where students develop their art through personal lines of inquiry that explore and solve open-ended challenges relevant to them.

As practising artists, students experiment with a variety of art-making forms and creative strategies, investigate and connect with past and contemporary artworks, and engage with the world and other people's diverse perspectives. By curating, sharing and exhibiting their artworks, students communicate with a variety of audiences. Inquiry and choice are at the heart of this course, allowing students to pursue their **artistic intentions** and to **create** with curiosity, empathy and resilience.

The course fosters creativity, communication, critical thinking and collaboration—skills essential in a variety of rapidly evolving fields and professions. Students learn that by making art they are empowered to **engage, transform and emerge**, both as individuals and as members of a community. These positive and creative approaches will stay with students after they complete the course, enriching any of their future pursuits.

Distinction between SL and HL

All visual arts students, whether they choose the SL or HL course, engage in art-making as inquiry and the assessment objectives are the same. However, HL students are required to complete additional work that entails deeper and broader practical and theoretical tasks.

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THE CORE

Theory of Knowledge

The TOK course provides students with an opportunity to **explore and reflect on the nature of knowledge and the process of knowing**. It is a core element of the DP to which schools are required to devote at least 100 hours of class time.

In TOK, students reflect on the knowledge, beliefs and opinions that they have built up from their years of academic studies and their lives outside the classroom. The course is intended to be challenging and thought-provoking—as well as empowering—for students.

The course centers on the **exploration of knowledge questions**, which are a key tool for both teachers and students. These are contestable questions about knowledge itself, such as: “What counts as good evidence for a claim?”, “Are some types of knowledge less open to interpretation than others?”, or “What constraints should there be on the pursuit of knowledge?”. While these questions may initially seem slightly intimidating, they become much more accessible when considered with reference to specific examples within the TOK course.

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Extended Essay

The extended essay is an in-depth study of a focused topic, undertaken either through a subject-focused approach or an interdisciplinary approach combining two DP subjects. Students choose from the list of available DP subjects for the examination session in question. This is normally one of the student's six selected subjects (or two in the case of the interdisciplinary pathway) for those taking the IB diploma, or a subject that a course student has a background in. The extended essay is intended to promote academic research and writing skills, providing students with an opportunity to engage in personal research in a topic of their own choice, under the guidance of a supervisor (an appropriately qualified member of staff within the school). Students produce a significant piece of appropriately presented and structured writing, in which ideas and findings are communicated in a coherent, reasoned manner, appropriate to the subject(s) chosen. Students must attend three reflection sessions with their supervisor. The third session is a short, concluding interview, or viva voce, that follows the completion of their extended essay. An assessment of this reflection is made under criterion E using the reflection and progress form (RPF).

The extended essay, whether subject-focused or interdisciplinary, is assessed against common criteria.

Key features of the extended essay

- The extended essay is compulsory for all students taking the DP and is an option for course students.
- The extended essay is a piece of independent research and writing on a topic chosen by the student in consultation with a designated supervisor in the school.
- The extended essay is presented as a formal piece of academic writing containing no more than 4,000 words accompanied by a reflective statement of no more than 500 words. The statement is included on the RPF.
- The essay is the result of approximately 40 hours of work by the student.
- Students are supported by a supervision process recommended to be three to five hours long, which includes three mandatory reflection sessions; the third and final reflection session is the viva voce, a concluding interview with the supervisor.
- The extended essay process helps to prepare students for the research-driven environment of university or college.

The extended essay is externally assessed and, in combination with the grade for theory of knowledge (TOK), contributes up to three points to the total score for the IB diploma.

- A student must achieve a D grade or higher for the extended essay to be awarded the diploma.
- When choosing a subject for the extended essay, students must consult the list of available DP subjects published in the *Diploma Programme Assessment procedures* for the examination session in question.

	Theory of knowledge					
Extended essay	Grade awarded	A	B	C	D	E or N
	A	3	3	2	2	Failing condition
	B	3	2	2	1	
	C	2	2	1	0	
	D	2	1	0	0	
	E or N	Failing condition				

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Creativity, Activity, and Service

CAS is at the heart of the Diploma Program. With its holistic approach, CAS is designed to strengthen and extend students' personal and interpersonal learning from the PYP and MYP.

CAS is organized around the three strands of **creativity**, **activity**, and **service** defined as follows.

- **Creativity**—exploring and extending ideas leading to an original or interpretive product or performance
- **Activity**—physical exertion contributing to a healthy lifestyle
- **Service**—collaborative and reciprocal engagement with the community in response to an authentic need

As a shining beacon of our values, CAS enables students to demonstrate attributes of the IB learner profile in real and practical ways, to grow as unique individuals and to recognize their role in relation to others. Students develop skills, attitudes, and dispositions through a variety of individual and group experiences that provide students with opportunities to explore their interests and express their passions, personalities and perspectives. CAS complements a challenging academic program in a holistic way, providing opportunities for **self-determination**, **collaboration**, **accomplishment** and **enjoyment**.

Successful completion of CAS is a requirement for the award of the IB Diploma. While not formally assessed, students reflect on their CAS experiences and provide evidence in their CAS portfolios of achieving the seven learning outcomes.

The CAS program formally begins at the start of the Diploma Program and continues regularly, ideally on a weekly basis, for at least **18 months** with a reasonable balance between creativity, activity, and service.

All CAS students are expected to maintain and complete a **CAS portfolio** as evidence of their engagement with CAS. The CAS portfolio is a collection of evidence that showcases CAS experiences and for student reflections; it is not formally assessed.

Completion of CAS is based on student achievement of the seven **CAS learning outcomes**. Through their CAS portfolio, students provide the school with evidence demonstrating achievement of each learning outcome.

Students engage in **CAS experiences** involving one or more of the three CAS strands. A CAS experience can be a single event or may be an extended series of events.

Further, students undertake a **CAS project** of at least one month's duration that challenges students to show initiative, demonstrate perseverance, and develop skills such as collaboration, problem-solving, and decision-making. The CAS project can address any single strand of CAS, or combine two or all three strands.

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APPENDIX

Artificial Intelligence and Academic Integrity

The goal of academic integrity is to make knowledge, understanding and thinking transparent. Students must also master the technical components of academic integrity, which includes learning how to correctly reference and ethically use information, opinions and artificial intelligence (AI) tools.

Such transparency needs to be taught and supported throughout the educational journey so that students understand how knowledge is constructed, as well as their own role in furthering knowledge construction and building understanding. While technical proficiency is crucial, conceptual and ethical knowledge should come first.

Opportunities created by AI tools reinforce that academic integrity is an ethical choice that students must make. Students cannot learn about acting with integrity by being given a list of rules for the examination room or learning a particular format for referencing. They learn by talking about what it means to act with academic integrity and seeing it role-modeled around them.

Guidance for the Use of Artificial Intelligence

It is not realistic to prevent the use of these tools as they will rapidly become commonplace, but the IB believes that schools should explain ethical behavior when using these tools, and why they often are not the most useful piece of software. Students should be reminded that the text currently produced by AI tools is often repetitive and formulaic, and most likely not of good enough quality to be awarded high marks. Some recommendations are as follows.

- Before writing a piece of work, students should find research material—it is entirely reasonable to use a search engine to do this. This research will give them ideas and help shape their arguments.
- Students benefit from having an example of a good essay to look at when drafting their own work. There is nothing wrong with this, although the student must be clear that they are only using it to understand what good essay structures and coherent supported arguments look like, not to copy sections of it.
- Students should be encouraged to ask the software research questions rather than the essay title, and then explore the sources it provides—ensuring they also explore the inherent bias of the results.

Students are expected to adhere to the following rules when using AI.

- If they use the text (or any other product) produced by an AI tool—be that by copying or paraphrasing that text or modifying an image—they must clearly reference the AI tool in the body of their work and add it to the bibliography.

- The in-text citation should contain quotation marks using the referencing style already in use by the school and the citation should also contain the prompt given to the AI tool and the date the AI generated the text.

The same applies to any other material that the student has obtained from other categories of AI tools—for example, images.

Using software to improve language and grammar

There are software programs available to help authors improve the quality of the language they use, from simple spell checkers to complex tools that rewrite sentences. IB assessments usually do not evaluate the quality of language or spelling so there is limited benefit in using such tools.

- The exception is in language acquisition, where marks are awarded for sentence structure. In these subjects the use of such tools is **not** permitted.
- The IB awards bilingual diplomas, and universities and schools look at the language subjects that are taken in for proof of being able to work in that language. Therefore students are **not** permitted to write essays in one language and then translate them to be submitted to the IB in another language. For subjects other than language acquisition, the use of spell checkers and bilingual dictionaries is acceptable.
- The IB will always consider the use of software to support access and inclusion requirements for students.
- The IB allows students to use basic tools to support their spelling and grammar when this is not what is being assessed.

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IB EDUCATION ACRONYMS

CAS	Creativity, Activity, & Service
DP	Diploma Program
EE	Extended Essay
HL	Higher Level
IA	Internal Assessment
IB	International Baccalaureate
MYP	Middle Years Program
PYP	Primary Years Program
SL	Standard Level
TOK	Theory of Knowledge



Trustees' Financial Summary

FY2025-26

Submit ID:

16 Gallatin County

1239 Big Sky School K-12

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 10.
- This report and any amendments initiated by the district through December 10 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: Libby Grabow **Phone #:** (406) 995-4281

(Signature)

(Date)

Chair, Board of Trustees: Matt Jennings

(Signature)

(Date)

County Superintendent John Nielson

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY26 did the district employ a certified special education director?

No

As reported through Infinite Campus, 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.



Trustees' Financial Summary

FY2025-26

Submit ID:

16 Gallatin County

1239 Big Sky School K-12

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
002	P-Card Rebate	LOCAL		
004	Library Donations	LOCAL		
005	Field Trips	LOCAL		
006	Boosters	LOCAL		
007	Cabin Project	LOCAL		
011	Concessions	LOCAL		
013	Miscellaneous	LOCAL		
019	Title II Part A	FEDERAL	016 1239 14 2022	84.367
026	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A167813	84.358A
030	Medicaid	STATE	156	State
034	Parent Teacher Organization	LOCAL		
035	PSAT/AP TESTS	LOCAL		
060	Title I	FEDERAL		
090	FOBSE WMPAC Artistic Director	LOCAL		
097	Warren Miller Performing Arts Center	LOCAL		
102	Technology Protection Plan	LOCAL		
113	Title III Part A English Language Acquisition	FEDERAL		84.365
116	Wellness Grant	LOCAL		
117	Training Expenses Grant	LOCAL		
118	Title IV-A	FEDERAL	016 1239 52 2022	84.424A
120	YCCF Education Support Services	LOCAL		
121	Innovations Educational Donations	LOCAL		
122	4K Educational Support	LOCAL		
123	COLA Support Donations	LOCAL		
125	Safety and Security	LOCAL		
127	Reading Training Experiences	LOCAL		
133	YCCF- Staff Housing	LOCAL		
134	Athletic Donations	LOCAL		



Trustees' Financial Summary

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16 Gallatin County

1239 Big Sky School K-12

Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Reserve 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)	300,352.43	436,348.86	647,066.52	13,758.06
02	Taxes Receivable - Real and Personal (120-149)	90,189.45	47,215.98	6,750.45	
03	Taxes Receivable - Protested (150-159)	13,420.91	7,116.34	1,013.48	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	5,994.08	789.34	1,370.93	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				1,132.00
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	409,956.87	491,470.52	656,201.38	14,890.06
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	8,347.08	829.50		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	8,347.08	829.50		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	103,610.36	54,332.32	7,763.93	8,989.81
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				1,132.00
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	297,999.43	436,308.70	648,437.45	4,768.25
52	TOTAL FUND BALANCE/EQUITY	297,999.43	436,308.70	648,437.45	5,900.25
53	TOTAL LIABILITIES AND FUND BALANCE	409,956.87	491,470.52	656,201.38	14,890.06



Trustees' Financial Summary

FY2025-26

Submit ID:

16 Gallatin County

1239 Big Sky School K-12

Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	279,204.54	284,407.23	1,853,157.01	283,874.60
02	Taxes Receivable - Real and Personal (120-149)	9,893.50			3,426.74
03	Taxes Receivable - Protested (150-159)	1,478.02			511.78
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	623.59	611.77	13,271.00	609.61
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	291,199.65	285,019.00	1,866,428.01	288,422.73
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)			60,780.00	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			60,780.00	
DEFERRED INFLOWS					
36	Deferred Inflows (680)	11,371.52			3,938.52
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	279,828.13	285,019.00	1,805,648.01	284,484.21
52	TOTAL FUND BALANCE/EQUITY	279,828.13	285,019.00	1,805,648.01	284,484.21
53	TOTAL LIABILITIES AND FUND BALANCE	291,199.65	285,019.00	1,866,428.01	288,422.73



Trustees' Financial Summary

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16 Gallatin County

1239 Big Sky School K-12

Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	38,165.22		11,388.66	22,446.02
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)	93.78		45.66	50.16
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	38,259.00		11,434.32	22,496.18
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	38,259.00		11,434.32	22,496.18
52	TOTAL FUND BALANCE/EQUITY	38,259.00		11,434.32	22,496.18
53	TOTAL LIABILITIES AND FUND BALANCE	38,259.00		11,434.32	22,496.18



Trustees' Financial Summary

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16 Gallatin County

1239 Big Sky School K-12

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



Trustees' Financial Summary

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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)	162,851.58	405,612.41		(87,446.67)
02	Taxes Receivable - Real and Personal (120-149)	4,089.56			107,178.07
03	Taxes Receivable - Protested (150-159)	607.09			15,974.85
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		440.83		3,950.56
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	167,548.23	406,053.24		39,656.81
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)	4,696.65			123,152.92
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	162,851.58	406,053.24		(83,496.11)
52	TOTAL FUND BALANCE/EQUITY	162,851.58	406,053.24		(83,496.11)
53	TOTAL LIABILITIES AND FUND BALANCE	167,548.23	406,053.24		39,656.81



Trustees' Financial Summary

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1239 Big Sky School K-12

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)	438,881.80	200,875.99		
02	Taxes Receivable - Real and Personal (120-149)		10,424.24		
03	Taxes Receivable - Protested (150-159)		1,532.63		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	945.25	458.06		
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	439,827.05	213,290.92		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
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)		11,956.87		
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	439,827.05	201,334.05		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	439,827.05	201,334.05		
53	TOTAL LIABILITIES AND FUND BALANCE	439,827.05	213,290.92		



Trustees' Financial Summary

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1239 Big Sky School K-12

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

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(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				



Trustees' Financial Summary

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	54,238.13		23,697.18	3,976.65
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	96.51			8.54
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	54,334.64		23,697.18	3,985.19
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	54,334.64		23,697.18	3,985.19
52	TOTAL FUND BALANCE/EQUITY	54,334.64		23,697.18	3,985.19
53	TOTAL LIABILITIES AND FUND BALANCE	54,334.64		23,697.18	3,985.19



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Balance Sheet

		Payroll Clearing Fund	Claims Clearing 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)	19,100.26	58,548.94		
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	19,100.26	58,548.94		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	19,100.26	58,548.94		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	19,100.26	58,548.94		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	19,100.26	58,548.94		



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Balance Sheet

		Custodial Fund - A	Custodial Fund - B	Custodial Fund - C	Custodial Fund - 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

		Custodial Fund - 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	2025 Value	2026 Value
1110	District Tax Levy	1,881,875.96	1,966,565.53
1190	Penalties and Interest on Taxes	5,430.69	7,054.14
1320	Tuition from School Districts Within State	0.00	83,036.67
1510	Interest Earnings	81,550.12	96,866.64
3110	Direct State Aid	1,588,568.18	1,632,572.65
3111	Quality Educator	156,102.50	260,951.34
3112	At Risk Student	1,129.33	987.72
3113	Indian Education For All	10,541.64	10,832.99
3114	American Indian Achievement Gap	968.00	996.00
3115	State Special Education Allowable Cost Payment to Districts	82,242.27	67,730.40
3116	Data For Achievement	10,092.24	10,371.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,818,500.93	4,137,965.91

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

PRC	Program	Function	Object	2025 Value	2026 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	1,225,139.48	1,239,143.03
			2XX Personal Services - Employee Benefits	177,335.95	168,626.13
			3XX Purchased Professional and Technical Services	25,880.01	28,411.00
			4XX Purchased Property Services	9,887.06	15,326.57
			6XX Supplies and Materials	71,342.91	128,150.74
			810 Dues and Fees	19,770.99	0.00
21XX Support Services - Students					
			1XX Personal Services - Salaries	78,066.15	225,261.28
			2XX Personal Services - Employee Benefits	6,360.87	24,088.81
			6XX Supplies and Materials	1,500.00	3,050.00
			810 Dues and Fees	2,051.00	1,239.99
221X Improvement of Instruction Services					
			3XX Purchased Professional and Technical Services	1,500.00	0.00
			5XX Other Purchased Services	1,583.18	2,854.09
			6XX Supplies and Materials	206.40	399.09
			810 Dues and Fees	8,632.00	345.00
222X Educational Media Services					
			1XX Personal Services - Salaries	67,222.89	75,087.01
			2XX Personal Services - Employee Benefits	224.54	290.00
			5XX Other Purchased Services	3,220.77	0.00
			6XX Supplies and Materials	10,433.39	12,186.23



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2025 Value	2026 Value
		23XX Support Services - General Administration			
		1XX	Personal Services - Salaries	203,149.15	180,461.86
		2XX	Personal Services - Employee Benefits	16,355.71	8,417.89
		3XX	Purchased Professional and Technical Services	28,515.30	24,883.21
		4XX	Purchased Property Services	0.00	4,351.60
		5XX	Other Purchased Services	10,254.85	10,045.37
		6XX	Supplies and Materials	9,530.24	9,134.21
		810	Dues and Fees	31,644.84	36,383.93
		24XX Support Services - School Administration			
		1XX	Personal Services - Salaries	266,384.07	295,504.34
		2XX	Personal Services - Employee Benefits	27,437.27	29,692.57
		4XX	Purchased Property Services	17,169.27	11,266.53
		5XX	Other Purchased Services	81.00	308.40
		6XX	Supplies and Materials	19,447.61	24,039.23
		810	Dues and Fees	725.00	25.00
		25XX Support Services - Business			
		1XX	Personal Services - Salaries	342,742.80	280,361.81
		2XX	Personal Services - Employee Benefits	32,187.50	17,105.53
		3XX	Purchased Professional and Technical Services	1,020.00	80,020.00
		4XX	Purchased Property Services	1,801.16	1,784.44
		5XX	Other Purchased Services	21,043.52	19,958.01
		6XX	Supplies and Materials	19,575.47	21,724.49
		810	Dues and Fees	1,315.00	1,760.00
		26XX Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	270,188.37	332,203.21
		2XX	Personal Services - Employee Benefits	19,352.70	33,932.99
		3XX	Purchased Professional and Technical Services	0.00	1,439.20
		4XX	Purchased Property Services	225,610.12	224,737.17
		5XX	Other Purchased Services	148,291.70	143,557.60
		6XX	Supplies and Materials	27,959.54	48,704.74
		810	Dues and Fees	1,010.07	1,538.06
		27XX Student Transportation Services			
		810	Dues and Fees	759.45	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
		1XX	Personal Services - Salaries	249,235.83	221,194.36
		2XX	Personal Services - Employee Benefits	28,183.60	23,603.65
		6XX	Supplies and Materials	5,394.25	13,570.83
		221X Improvement of Instruction Services			
		5XX	Other Purchased Services	0.00	909.76
		6XX	Supplies and Materials	0.00	180.00
		810	Dues and Fees	1,623.04	239.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2025 Value	2026 Value	
	365	Indian Education for All				
		1XXX	Instruction			
			1XX Personal Services - Salaries	9,541.64	6,918.88	
			3XX Purchased Professional and Technical Services	1,000.00	1,300.01	
			6XX Supplies and Materials	0.00	2,614.10	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			1XX Personal Services - Salaries	0.00	1,107.52	
			2XX Personal Services - Employee Benefits	0.00	3.01	
			5XX Other Purchased Services	0.00	323.91	
			6XX Supplies and Materials	2,545.42	559.78	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			1XX Personal Services - Salaries	0.00	11,965.23	
			4XX Purchased Property Services	0.00	16,474.00	
			6XX Supplies and Materials	24,500.00	12,270.00	
	910	Food Services				
		31XX	Food Services			
			1XX Personal Services - Salaries	0.00	50,000.00	
			6XX Supplies and Materials	70,000.00	75,000.02	
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	10,000.00	20,000.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,855,933.08	4,226,034.42	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					386,067.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,137,965.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,226,034.42	(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)					297,999.43	(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	2025 Value	2026 Value
	1110 District Tax Levy	7,419.75	1,002,180.28
	1190 Penalties and Interest on Taxes	356.31	2,245.40
	1510 Interest Earnings	36,462.83	29,580.49
	2220 County On-Schedule Transportation Reimbursement	0.00	10,256.29
	3210 State - On-Schedule Transportation Reimbursement	0.00	30,768.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		44,238.89	1,075,031.35

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

PRC	Program	Function	Object	2025 Value	2026 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	23,410.28	20,375.04
			2XX Personal Services - Employee Benefits	2,274.55	2,247.11
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	54,140.00	69,381.39
			2XX Personal Services - Employee Benefits	4,469.20	5,687.06
			3XX Purchased Professional and Technical Services	1,427.50	0.00
			4XX Purchased Property Services	30,240.10	16,347.92
			5XX Other Purchased Services	6,043.27	12,824.53
			6XX Supplies and Materials	9,715.24	11,285.76
			810 Dues and Fees	21,546.46	21,398.00
		52XX	Leases or Long Term Notes with Board of Investments		
			840 Principal On Debt	341,425.44	1,062,458.05
			850 Interest on Debt	86,454.57	46,322.52
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				581,146.61	1,268,327.38



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	629,604.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,075,031.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,268,327.38	(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)	436,308.70	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Reserve Fund

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

PRC	Revenue	2025 Value	2026 Value
	1110 District Tax Levy	76,900.91	145,859.83
	1190 Penalties and Interest on Taxes	228.95	434.69
	1510 Interest Earnings	15,267.11	22,983.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		92,396.97	169,277.67

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

PRC	Program	Function	Object	2025 Value	2026 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	479,159.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	169,277.67	(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)	648,437.45	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2025 Value	2026 Value
	1611 National School Lunch Program	182,310.52	167,980.37
	4550 Federal School Nutrition Reimbursement	32,725.86	29,239.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		215,036.38	197,220.07

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2025 Value	2026 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	143,254.31	114,336.78
			2XX Personal Services - Employee Benefits	27,268.45	30,896.40
			4XX Purchased Property Services	17,105.82	14,245.95
			6XX Supplies and Materials	32,396.27	40,259.95
			810 Dues and Fees	1,786.11	3,344.83
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				221,810.96	203,083.91

Schedule Of Changes Worksheet					Fund Code 12
Beginning Fund Balance					11,310.09 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					197,220.07 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					203,083.91 (3)
Increase/Decrease of Reserve for Inventories					
This Year	1,132.00	Less Last Year	678.00	(4a)	454.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					454.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,900.25 (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	2025 Value	2026 Value
	1110 District Tax Levy	161,631.08	215,027.13
	1190 Penalties and Interest on Taxes	366.96	712.02
	1510 Interest Earnings	7,207.81	10,850.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		169,205.85	226,589.52

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object	2025 Value	2026 Value	
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	84,916.54	155,409.78
			2XX	Personal Services - Employee Benefits	20,311.41	30,924.36
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					105,227.95	186,334.14

Schedule Of Changes Worksheet					Fund Code 13
Beginning Fund Balance					239,572.75 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					226,589.52 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					186,334.14 (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)					279,828.13 (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	2025 Value	2026 Value
	1510 Interest Earnings	6,326.15	11,956.60
	2240 County Retirement Distribution	592,380.92	609,259.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		598,707.07	621,216.09

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2025 Value	2026 Value
	180 Summer School				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	630.36	1,477.82
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	242,729.73	278,783.08
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	25,109.53	39,097.97
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	11,204.54	12,520.60
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	34,913.79	32,853.16
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	44,752.24	48,064.39
		258X Admin. Tech. - Technology Coordinator			
			2XX Personal Services - Employee Benefits	31,875.98	34,289.24
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	23,987.04	12,305.10
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	33,338.19	48,736.87
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	8,815.36	11,513.87
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	57,325.00	64,129.95
		62XX Resources Transferred to Other School Districts, Cooperatives or ESA			
			920 Resources Transferred to Other School Districts or Cooperatives	7,180.26	7,449.90
	610 Adult Continuing Education Programs				
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	1,852.64	1,705.31



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2025 Value	2026 Value	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	1,384.86	1,255.52	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	2,069.30	1,268.75	
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	10,713.45	10,547.50	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	17,703.37	20,938.57	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				555,585.64	626,937.60	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					290,740.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					621,216.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					626,937.60	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					285,019.00	(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	2026 Value
002 P-Card Rebate		
1900	Other Revenue from Local Sources	2,540.76
004 Library Donations		
1900	Other Revenue from Local Sources	2,283.93
1920	Contributions/Donations from Private Sources	3,914.01
005 Field Trips		
1920	Contributions/Donations from Private Sources	175.00
006 Boosters		
1920	Contributions/Donations from Private Sources	29,889.88
011 Concessions		
1900	Other Revenue from Local Sources	6,078.80
013 Miscellaneous		
1900	Other Revenue from Local Sources	8,909.12
3290	State - Other State Grants	3,240.00
019 Title II Part A		
4300	Title II, Part A, Supporting Effective Instruction (Improving Teacher Quality)	13,271.00
026 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)		
4120	Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)	40,039.00
030 Medicaid		
3357	Medicaid - Montana Administrative Claiming Reimbursement	3,350.01
034 Parent Teacher Organization		
1920	Contributions/Donations from Private Sources	129,062.09
060 Title I		
4200	Title I, Part A, Improving Basic Programs	8,010.00
090 FOBSE WMPAC Artistic Director		
1900	Other Revenue from Local Sources	121,105.89
1920	Contributions/Donations from Private Sources	143,592.09
097 Warren Miller Performing Arts Center		
1900	Other Revenue from Local Sources	2,589.80
1920	Contributions/Donations from Private Sources	9,573.30
102 Technology Protection Plan		
1900	Other Revenue from Local Sources	4,710.00
113 Title III Part A English Language Acquisition		
1900	Other Revenue from Local Sources	1,133.00
116 Wellness Grant		
1920	Contributions/Donations from Private Sources	14,000.00
117 Training Expenses Grant		
1920	Contributions/Donations from Private Sources	15,469.71



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118 Title IV-A

4590 Title IV, Part A, Student Support & Academic Enrichment (SSAE) 10,020.00

121 Innovations Educational Donations

1925 Innovative Education Payment 634,000.00

122 4K Educational Support

1920 Contributions/Donations from Private Sources 50,000.00

127 Reading Training Experiences

1920 Contributions/Donations from Private Sources 10,000.00

133 YCCF- Staff Housing

1920 Contributions/Donations from Private Sources 375,000.00

134 Athletic Donations

1920 Contributions/Donations from Private Sources 50,000.00

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

1,691,957.39

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

Fund Code 15

PRC	Program	Function	Object	2025 Value	2026 Value
004	Library Donations				
	1XX Regular Education Programs - Elementary/Secondary				
		222X Educational Media Services			
			6XX Supplies and Materials		2,909.75
			004 Subtotal		<u>2,909.75</u>
006	Boosters				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials		9,753.75
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			5XX Other Purchased Services		181.42
			6XX Supplies and Materials		19,167.58
			006 Subtotal		<u>29,102.75</u>
007	Cabin Project				
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services		5,680.00
			007 Subtotal		<u>5,680.00</u>
011	Concessions				
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries		3,001.00
			2XX Personal Services - Employee Benefits		519.51
			6XX Supplies and Materials		6,047.21
			011 Subtotal		<u>9,567.72</u>



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

Fund Code 15

PRC	Program	Function	Object	2025 Value	2026 Value
013	Miscellaneous				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		4,033.24
		2XX	Personal Services - Employee Benefits		1,059.38
		6XX	Supplies and Materials		692.56
		810	Dues and Fees		30.00
	23XX	Support Services - General Administration			
		810	Dues and Fees		2,210.00
	25XX	Support Services - Business			
		810	Dues and Fees		239.40
	720	School Sponsored Athletics			
	35XX	Extracurricular - Athletics			
		6XX	Supplies and Materials		1,049.84
		013 Subtotal			9,314.42
019	Title II Part A				
	1XX	Regular Education Programs - Elementary/Secondary			
	23XX	Support Services - General Administration			
		3XX	Purchased Professional and Technical Services		13,271.00
		019 Subtotal			13,271.00
026	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		36,035.10
		2XX	Personal Services - Employee Benefits		4,003.90
		026 Subtotal			40,039.00
034	Parent Teacher Organization				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		100,778.45
		2XX	Personal Services - Employee Benefits		133.42
		5XX	Other Purchased Services		425.59
		6XX	Supplies and Materials		9,543.89
	222X	Educational Media Services			
		5XX	Other Purchased Services		3,000.00
		6XX	Supplies and Materials		272.54
	23XX	Support Services - General Administration			
		6XX	Supplies and Materials		1,411.00
	24XX	Support Services - School Administration			
		6XX	Supplies and Materials		750.76
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries		7,417.42



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2025 Value	2026 Value
			2XX Personal Services - Employee Benefits		2,205.46
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			6XX Supplies and Materials		3,123.56
			034 Subtotal		129,062.09
060	Title I				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries		6,408.00
			2XX Personal Services - Employee Benefits		1,602.00
			060 Subtotal		8,010.00
090	FOBSE WMPAC Artistic Director				
	890 Other Community Services				
		33XX Community Services			
			1XX Personal Services - Salaries		226,172.31
			2XX Personal Services - Employee Benefits		36,492.16
			090 Subtotal		262,664.47
097	Warren Miller Performing Arts Center				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			4XX Purchased Property Services		373.98
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services		11,776.22
	890 Other Community Services				
		33XX Community Services			
			6XX Supplies and Materials		12.90
			097 Subtotal		12,163.10
102	Technology Protection Plan				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials		5,205.75
		25XX Support Services - Business			
			810 Dues and Fees		344.25
			102 Subtotal		5,550.00
113	Title III Part A English Language Acquisition				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries		906.40
			2XX Personal Services - Employee Benefits		226.60
			113 Subtotal		1,133.00



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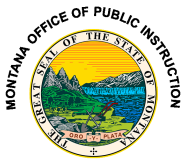
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2025 Value	2026 Value
116	Wellness Grant				
	910	Food Services			
		31XX	Food Services		
			6XX Supplies and Materials		17,325.00
			116 Subtotal		17,325.00
117	Training Expenses Grant				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		6,844.57
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		3,230.14
			810 Dues and Fees		3,795.00
		23XX	Support Services - General Administration		
			3XX Purchased Professional and Technical Services		2,500.00
			117 Subtotal		16,369.71
118	Title IV-A				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		8,854.50
			810 Dues and Fees		1,165.49
			118 Subtotal		10,019.99
121	Innovations Educational Donations				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries		306,196.09
			2XX Personal Services - Employee Benefits		34,405.32
			6XX Supplies and Materials		72,423.30
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		13,400.00
			2XX Personal Services - Employee Benefits		2,411.59
			6XX Supplies and Materials		32.58
			810 Dues and Fees		22,139.99
			121 Subtotal		451,008.87
122	4K Educational Support				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries		49,898.00
			2XX Personal Services - Employee Benefits		102.00
			122 Subtotal		50,000.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2025 Value	2026 Value
127	Reading Training Experiences				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		14,479.80
			2XX Personal Services - Employee Benefits		1,765.23
			6XX Supplies and Materials		4,942.67
			810 Dues and Fees		4,000.00
			127 Subtotal		25,187.70
133	YCCF- Staff Housing				
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition		89,719.36
			133 Subtotal		89,719.36
134	Athletic Donations				
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			6XX Supplies and Materials		100,000.00
			134 Subtotal		100,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					1,288,097.93

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					1,401,788.55 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,691,957.39 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,288,097.93 (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)					1,805,648.01 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
002 P-Card Rebate	2,540.76	0.00	2,540.76
004 Library Donations	6,197.94	2,909.75	3,288.19
005 Field Trips	175.00	0.00	175.00
006 Boosters	29,889.88	29,102.75	787.13
007 Cabin Project	0.00	5,680.00	-5,680.00
011 Concessions	6,078.80	9,567.72	-3,488.92



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
013 Miscellaneous	12,149.12	9,314.42	2,834.70
019 Title II Part A	13,271.00	13,271.00	0.00
026 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	40,039.00	40,039.00	0.00
030 Medicaid	3,350.01	0.00	3,350.01
034 Parent Teacher Organization	129,062.09	129,062.09	0.00
060 Title I	8,010.00	8,010.00	0.00
090 FOBSE WMPAC Artistic Director	264,697.98	262,664.47	2,033.51
097 Warren Miller Performing Arts Center	12,163.10	12,163.10	0.00
102 Technology Protection Plan	4,710.00	5,550.00	-840.00
113 Title III Part A English Language Acquisition	1,133.00	1,133.00	0.00
116 Wellness Grant	14,000.00	17,325.00	-3,325.00
117 Training Expenses Grant	15,469.71	16,369.71	-900.00
118 Title IV-A	10,020.00	10,019.99	0.01
121 Innovations Educational Donations	634,000.00	451,008.87	182,991.13
122 4K Educational Support	50,000.00	50,000.00	0.00
127 Reading Training Experiences	10,000.00	25,187.70	-15,187.70
133 YCCF- Staff Housing	375,000.00	89,719.36	285,280.64
134 Athletic Donations	50,000.00	100,000.00	-50,000.00
Total	1,691,957.39	1,288,097.93	403,859.46



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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	2025 Value	2026 Value
	1110 District Tax Levy	35.96	72,117.14
	1190 Penalties and Interest on Taxes	6.71	161.30
	1510 Interest Earnings	8,343.76	10,292.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		8,386.43	82,571.08

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17
PRC	Program	Function	Object	2025 Value	2026 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	5,300.00	5,050.00
			6XX Supplies and Materials	7,183.09	2,877.42
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	11,705.14	10,187.52
			2XX Personal Services - Employee Benefits	1,137.26	1,123.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				25,325.49	19,238.44

Schedule Of Changes Worksheet					Fund Code 17
Beginning Fund Balance					221,151.57 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					82,571.08 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					19,238.44 (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)					284,484.21 (5)



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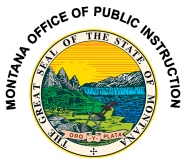
Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2025 Value	2026 Value
	1510 Interest Earnings	1,157.63	1,639.53
	1982 Summer Session - Driver's Education Fees	21,000.00	16,800.00
	3260 State - Driver's Education Reimbursement	3,384.25	5,220.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		25,541.88	23,660.35

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18
PRC	Program	Function	Object	2025 Value	2026 Value
	180 Summer School				
		1XXX Instruction			
			1XX Personal Services - Salaries	3,600.00	8,400.00
			2XX Personal Services - Employee Benefits	14.73	38.81
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	6,600.00	0.00
			2XX Personal Services - Employee Benefits	26.46	0.00
			4XX Purchased Property Services	11,765.84	8,106.88
			5XX Other Purchased Services	355.27	0.00
			6XX Supplies and Materials	92.28	510.56
			810 Dues and Fees	284.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				22,738.58	17,056.25

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					31,654.90 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					23,660.35 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					17,056.25 (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)					38,259.00 (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		2025 Value	2026 Value
	1510 Interest Earnings		832.12	607.49
	1910 Rentals		23,582.65	36,715.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			24,414.77	37,323.38

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20
PRC	Program	Function	Object	2025 Value	2026 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	5,389.25	0.00
			4XX Purchased Property Services	12,718.08	16,738.31
			6XX Supplies and Materials	539.98	0.00
			8XX Other Expenditures	0.00	14,130.00
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	5,425.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				24,072.31	30,868.31

Schedule Of Changes Worksheet					Fund Code 20
Beginning Fund Balance					4,979.25 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					37,323.38 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					30,868.31 (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)					11,434.32 (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		2025 Value	2026 Value
	1510 Interest Earnings		996.26	953.58
	5300 Operating Transfers from Other Funds		10,000.00	20,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			10,996.26	20,953.58

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21
PRC	Program	Function	Object	2025 Value	2026 Value
	1XX Regular Education Programs - Elementary/Secondary				
		25XX Support Services - Business			
			1XX Personal Services - Salaries	15,588.25	20,821.63
			2XX Personal Services - Employee Benefits	62.51	83.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				15,650.76	20,905.13

Schedule Of Changes Worksheet						Fund Code 21
Beginning Fund Balance						22,447.73 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						20,953.58 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						20,905.13 (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)						22,496.18 (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	2025 Value	2026 Value
	1110 District Tax Levy	91,825.11	89,262.60
	1190 Penalties and Interest on Taxes	266.13	330.39
	1510 Interest Earnings	0.00	991.30
	3281 State - Technology Aid	2,901.47	2,840.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		94,992.71	93,424.94

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28	
PRC	Program	Function	Object	2025 Value	2026 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX	Supplies and Materials	71.50	0.00
			810	Dues and Fees	8,377.67	5,368.77
		23XX	Support Services - General Administration			
			6XX	Supplies and Materials	1,187.99	1,107.00
		258X	Admin. Tech. - Technology Coordinator			
			6XX	Supplies and Materials	23,331.39	19,123.98
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				32,968.55	25,599.75	

Schedule Of Changes Worksheet				Fund Code 28
Beginning Fund Balance				95,026.39 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				93,424.94 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				25,599.75 (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)				162,851.58 (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	2025 Value	2026 Value
	1510 Interest Earnings	31.35	4,391.54
	1900 Other Revenue from Local Sources	0.00	400,777.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		31.35	405,169.26

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

PRC	Program	Function	Object	2025 Value	2026 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance				883.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				405,169.26	(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)				406,053.24	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 50
PRC	Revenue	2025 Value	2026 Value
	1110 District Tax Levy	2,408,980.08	2,339,457.96
	1190 Penalties and Interest on Taxes	6,861.76	8,632.92
	1510 Interest Earnings	25,479.77	33,145.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,441,321.61	2,381,235.90

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 50	
PRC	Program	Function	Object	2025 Value	2026 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		51XX	General Obligation Bonds, Special Assessments and Interest			
			840	Principal On Debt	1,625,000.00	1,675,000.00
			850	Interest on Debt	829,350.00	781,550.00
			860	Agent Fees/Issuance Costs	1,000.00	1,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,455,350.00	2,457,550.00	

Schedule Of Changes Worksheet			Fund Code 50
Beginning Fund Balance			-7,182.01 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			2,381,235.90 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			2,457,550.00 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			-83,496.11 (5)



Trustees' Financial Summary

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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		2025 Value	2026 Value
	1510 Interest Earnings		29,270.16	19,200.48
	1920 Contributions/Donations from Private Sources		45,000.00	35,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			74,270.16	54,200.48

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60
PRC	Program	Function	Object	2025 Value	2026 Value
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
		8XX Other Expenditures		0.00	89,520.59
	26XX Operation and Maintenance of Plant Services				
		7XX Property and Equipment Acquisition		46,605.60	0.00
	4XXX Facilities Acquisition and Construction Services				
		6XX Supplies and Materials		780.00	0.00
		7XX Property and Equipment Acquisition		391,711.11	176,981.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				439,096.71	266,502.04

Schedule Of Changes Worksheet					Fund Code 60
Beginning Fund Balance					652,128.61 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					54,200.48 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					266,502.04 (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)					439,827.05 (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	2025 Value	2026 Value
	1110 District Tax Levy	187,087.00	220,407.75
	1190 Penalties and Interest on Taxes	660.83	762.49
	1510 Interest Earnings	3,596.19	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		191,344.02	221,170.24

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61
PRC	Program	Function	Object	2025 Value	2026 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services	34,336.01	46,103.64
			4XX Purchased Property Services	103,354.97	119,315.80
			6XX Supplies and Materials	16,935.71	23,081.58
			8XX Other Expenditures	252.00	112.00
		52XX	Leases or Long Term Notes with Board of Investments		
			840 Principal On Debt	66,008.28	0.00
			850 Interest on Debt	1,887.37	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				222,774.34	188,613.02

Schedule Of Changes Worksheet					Fund Code 61
Beginning Fund Balance					168,776.83 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					221,170.24 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					188,613.02 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					201,334.05 (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	2025 Value	2026 Value
	1510 Interest Earnings	1,828.59	2,214.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,828.59	2,214.95

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

PRC	Program	Function	Object	2025 Value	2026 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 81

Beginning Fund Balance	52,119.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,214.95	(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)	54,334.64	(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	2025 Value	2026 Value	
	1510 Interest Earnings	69.56	0.00	
	1700 Student Extracurricular Activity Receipts	263,512.22	79,919.32	
	1900 Other Revenue from Local Sources	20,972.37	100,250.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		284,554.15	180,169.32	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 84
PRC	Program	Function	Object	2025 Value	2026 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	260,682.64	224,888.62
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				260,682.64	224,888.62

Schedule Of Changes Worksheet					Fund Code 84
Beginning Fund Balance					68,416.48 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					180,169.32 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					224,888.62 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					23,697.18 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 85

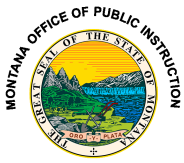
PRC	Revenue	2025 Value	2026 Value
	1510 Interest Earnings	135.52	162.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		135.52	162.40

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 85

PRC	Program	Function	Object	2025 Value	2026 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 85

Beginning Fund Balance					3,822.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					162.40	(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)					3,985.19	(5)



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Detail Expenditure

Fund	Account	Description	2025 Value	2026 Value
XX	280 1XXX 112	Certified Teacher Staff Salaries	162,105.43	194,079.89
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,304,383.40	1,533,378.48
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	44,224.61	97,620.36
XX	XXX 26XX 41X	Energy Utility Services	192,339.33	164,585.28
XX	XXX 4XXX 725	Major Construction Services	772,136.11	266,700.81
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX 1XXX 117	Teachers Aids	0.00	0.00
XX	XXX XXXX 535	Technology Communication Services	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX XXXX 564	Educational Fees to In-State Treatment Facilities	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX XXXX 682	Technology Supplies	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 710	Land	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 355	Technology Contracted Services	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 735	Technology Equipment and Software	0.00	0.00
XX	XXX XXXX 455	Technology Repairs and Rental	0.00	0.00
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	25.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	67,730.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	67,730.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	22,575.42
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	97,531.33
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	445,792.74
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:

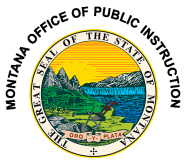
If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted 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 FY2028 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	221,194.36	155,409.78	0.00	0.00	0.00
280	1XXX	2XX	23,603.65	30,924.36	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	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	13,570.83	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	909.76	0.00	0.00	0.00	0.00
280	221X	6XX	180.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			259,458.60	186,334.14	0.00	0.00	0.00

445,792.74

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 FY26 in Infinite Campus.



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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	1,272,976.00	0.00	0.00	0.00	1,272,976.00
Land Improvements	7,222,717.00	0.00	67,927.00	0.00	7,290,644.00
Buildings	48,530,600.00	0.00	0.00	165,777.00	48,364,823.00
Machinery and Equipment	2,557,244.00	0.00	68,941.00	0.00	2,626,185.00
Construction in Progress	491,434.00	0.00	0.00	290,480.00	200,954.00
Totals at Historical Cost	60,074,971.00	0.00	136,868.00	456,257.00	59,755,582.00
Depreciation					
Improvement Accum	1,075,677.00	0.00	314,665.00	0.00	1,390,342.00
Building Accum	7,880,330.00	0.00	902,122.00	0.00	8,782,452.00
Machinery and Equipment Accum	1,363,616.00	0.00	182,289.00	0.00	1,545,905.00
Total Accumulated Depreciation	10,319,623.00	0.00	1,399,076.00	0.00	11,718,699.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	49,755,348.00	0.00	-1,262,208.00	456,257.00	48,036,883.00

* 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.

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

*** Has comments.

Depreciation by Function for FY2026	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	775,193.00	0.00	0.00
Support Services Students (21XX)	4,796.00	0.00	0.00
Support Services Staff (22XX)	7,419.00	0.00	0.00
General Administration (23XX)	1,153.00	0.00	0.00
Financial Administration (25XX)	524.00	0.00	0.00
Operations and Maintenance (26XX)	113,270.00	0.00	0.00
Transportation (27XX)	116,212.00	0.00	0.00
Food Service (31XX)	19,172.00	0.00	0.00
Extracurricular (34XX, 35XX)	345,611.00	0.00	0.00
Total Depreciation for FY2026	1,383,350.00	0.00	0.00

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2025	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2026) [a+b-c-d]	(f) Current Portion Due FY2027	(g) Long-Term Portion Due FY2028
Governmental Activities *							
Compensated Absences	128,936.34	5,276.41	0.00	0.00	134,212.75	0.00	134,212.75
Loans Payable	1,062,458.05	0.00	1,062,458.05	0.00	0.00	0.00	0.00
Other Post Employment Benefits	172,239.00	44,102.00	0.00	0.00	216,341.00	0.00	216,341.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	1,363,633.39	49,378.41	1,062,458.05	0.00	350,553.75	0.00	350,553.75
Bond(s)							
07/30/2020	6,697,250.00	0.00	336,000.00	0.00	6,361,250.00	350,000.00	6,011,250.00
07/30/2020	12,437,750.00	0.00	624,000.00	0.00	11,813,750.00	650,000.00	11,163,750.00
10/29/2020	1,880,424.00	0.00	609,752.00	0.00	1,270,672.00	626,808.00	643,864.00
10/29/2020	324,576.00	0.00	105,248.00	0.00	219,328.00	108,192.00	111,136.00
Total Governmental Activity							
Bond Long-Term Liabilities	21,340,000.00	0.00	1,675,000.00	0.00	19,665,000.00	1,735,000.00	17,930,000.00

* 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.

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



Trustees' Financial Summary

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Net Pension Liability FY2026

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	1,029,083.00	0.00	82,789.00	946,294.00
Net Pension - TRS	3,554,423.00	0.00	637,886.00	2,916,537.00

Memo

To: Big Sky School District #72 Board of Trustees
From: Libby Grabow, Business Manager
Date: 8/13/2026
Re: FY27 Proposed Budget

The enclosed information and data have been provided to aid the Board's evaluation of the proposed FY26 BSSD Budget. The complete **OPI FY27 Budget Report** has been included separately for approval and adoption.

- 1) **Budgeted Funds Overview** – per MCA 20-9-131, Trustees are required to establish the final budget and determine the amounts to be raised by taxes for the following funds:
 - **General Fund** – used to finance instruction, administration, facility maintenance, and other operational costs not financed by other funds established for special purposes.
 - **Transportation Fund** – pay for the costs of getting students from home to school and back – bus maintenance and fuel, driver salaries and benefits, as well as bus barn and associated costs.
 - **Bus Depreciation Fund** – accumulate funds for replace/purchase school buses.
 - **Tuition Fund** – pay tuition for students attending non-resident school, as well as costs associated with students with disability per OPI code.
 - **Retirement Fund** – pay the district's share of specific employer contributions, including social security and Medicare taxes, Teachers' Retirement System (TRS) and Public Employees Retirement System (PERS) contributions, and state unemployment insurance.
 - **Adult Education Fund** – pay for programming as established by District Administration.
 - **Technology Fund** – used for the purchase, rental, repair, and maintenance of technology equipment; this includes computer network access, software, data storage, desktop virtualization, network security, and technology curriculum.
 - **Flexibility Fund** – used for technology, facility expansion, student assessment and evaluation, curriculum development, etc.
 - **Building Reserve Fund** – used for a District's major maintenance and repairs; it may also be used to service debt associated with short-term loans via Montana DOR.
 - **Debt Service Fund** – used to budget for expenditures for bonded debt (principal and interest), issuance costs, agent fees, etc.
- 2) **Taxable Value Data** (2 pages) - Department of Revenue Taxable Valuation, and BSSD Historical Comparison – this is the basis for mill value in computing the local tax requirements. There is an increase of 7.75% from FY26.
- 3) **FY27 Proposed Fund Budgets and Mill Levies** (1 page) – The proposed Budgeted Funds for FY27 total \$10,540,296.73, a decrease of \$325,882.91 from FY26. The total mill requirement of 27.16 mills is a decrease of 20.09 mills from FY26.
- 4) **Budget Comparison FY26 to FY27** (1 page) - The local property tax requirement for BSSD decreased by \$2,452,719.41. This equates to an overall decrease of \$27.12 per \$100k of home value from FY26.

- 5) **OPI - Budget Report FY26 (Summary)** (1 page) - Presents overview of budgeted funds and reserves. The adopted **FY26 Budget Report (Summary)** (1 page) is included for reference. **NOTE:** General Fund 6.98% of Adopted Budget Reserve = 10% (this is the state maximum).
- **General Fund (01):** Budgeted at the maximum amount of \$4,271,758.05; an increase of \$42,776.47 from FY26. This includes the receipt of out-of-district tuition from other districts of not less than \$60k. The District Property Tax Requirement for FY27 is \$901,730.46 (6.17 mills). Refer to the enclosed **General Fund Budget Comparison** sheet (1 page); it displays historical revenue and expenses from FY24- FY26 as compared to the FY27 proposed budget. **General Fund Revenue Data** and **General Fund Expenditure Data** sheets (2 pages) are included with line-item detail.
 - **Transportation Fund (10):** Based on 4 bus routes, the Transportation Fund is budgeted at \$515,288.76. The District Property Tax Requirement for FY27 is \$51,528.87 due to \$384,779.82 of FY26 re-appropriated funds and \$78,980.07 for State and County reimbursement.
 - **Bus Depreciation Fund (11):** The Budget of \$776,222.41 is based on the FY26 re-appropriated amount of \$648,437.45 plus the FY27 depreciation amount of \$127,784.96.
 - **Tuition Fund (13):** SB191 allows coding of certain special education costs. The FY27 Tuition Fund budget is \$380,284.51. This is a decrease of \$88k from FY26 due to fewer students with individualized services.
 - **Retirement Fund (14):** Budgeted FICA/Medicare, TRS, PERS and Unemployment costs based on budgeted salaries (20.00% contingency included for additional hires/unknown salary increases and stipends). This Fund is taxed/paid by the County.
 - **Adult Education Fund (17):** Budget = \$284,484.21. Administration will continue to implement Adult Ed fitness classes, cooking classes, support two community theatre productions, continuing education on-line learning, on-site language learning classes, art workshops, and programming for the community in the design technology facility.
 - **Technology Fund (28):** Budgeted full voted levy amount of \$94,078.87 plus the FY26 fund balance re-appropriated amount of \$162,851.58 and a State Grant of \$2,790.05. Administration will determine the line-item detail technology expenditures. The Budget of \$259,720.50 will be used to maintain the District's 1:1 computer goal for students.
 - **Flexibility Fund (29):** The budget authority of \$406,053.24 will be used in FY27 as needed.
 - **Building Reserve Fund (61):** There are two levies in the Building Reserve Fund:
 - 1) FY27 is the 5th year of the recently voted five-year levy for large maintenance and repair projects. The yearly amount available is \$108,346.
 - 2) SB307 allows for an additional permissible levy of \$129,105.00 for building repairs, security, and maintenance.The Building Reserve Fund is budgeted at \$438,785.05. The District Property Tax Requirement for FY27 is \$237,566.00 due to FY26 re-appropriated funds of \$201,334.05.
 - **Debt Service Fund (50):** Budget of \$2,457,700.00 represents the estimated principal and interest payments associated with the 2013 Bonds to construct the elementary building and the 2020 Bonds for the Master Facility Upgrade (4 pages). The maturity dates are 2028 and 2040, respectively.



2026 Certified Taxable Valuation Information

(15-10-202, MCA)

Gallatin County

BIG SKY K-12

MONTANA
Form AB-72T
Rev. 6-26

Certified values are now available online at property.mt.gov/cov

1. 2026 Total Market Value ¹	\$ 8,215,238,466
2. 2026 Total Taxable Value ²	\$ 146,101,490
3. 2026 Taxable Value of Newly Taxable Property.....	\$ 2,412,278
3A. Class 4 Newly Taxable.....	\$ 2,303,566
3B. All Other Classes Newly Taxable.....	\$ 108,711
3C. Abated Property Newly Taxable.....	\$ -
4. 2026 Taxable Value less Incremental Taxable Value ³	\$ 146,101,490
5. 2026 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$ -
6. TIF Districts <No applicable TIF data.>	

Preparer Myrna Green

Date 8/3/2026

¹Market value does not include class 1 and class 2 value

²Taxable value is calculated after abatement have been applied

³This value is the taxable value less total incremental value of all tax increment financing districts

⁴The taxable value of class 1 and class 2 is included in the taxable value totals

For Information Purposes Only

2026 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$ -
II. Total value exclusive of "newly taxable" property	\$ -

Note

Special district resolutions must be delivered to the department by the first Thursday after the first Tuesday in September, 9/3/2026, or within 30 calendar days after the date on this form 7-11-1025(8), MCA.

The county clerk and recorder must provide mill levies for each taxing jurisdiction to the department by the second Monday in September, 9/13/2026, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.

Big Sky School District #72
Historical Trends in Taxable Valuation

Fiscal Year	Taxable Valuation	Percent Change
2026/27	\$ 146,101,490	7.51%
2025/26	\$ 135,895,529	25.54%
2024/25	\$ 108,250,993	1.45%
2023/24	\$ 106,704,259	101.22%
2022/23	\$ 53,029,415	1.78%
2021/22	\$ 52,100,776	36.67%
2020/21	\$ 38,122,055	7.83%
2019/20	\$ 35,352,769	23.15%
2018/19	\$ 28,707,388	3.52%
2017/18	\$ 27,731,153	30.27%
2016/17	\$ 21,286,660	4.75%
2015/16	\$ 20,322,242	-24.31%
2014/15	\$ 26,848,568	3.53%
2013/14	\$ 25,932,526	3.22%
2012/13	\$ 25,123,252	3.75%
2011/12	\$ 24,214,619	3.98%
2010/11	\$ 23,287,458	4.61%
2009/10	\$ 22,262,158	9.76%
2008/09	\$ 20,282,391	7.59%
2007/08	\$ 18,851,324	12.49%
2006/07	\$ 16,757,655	14.34%
2005/06	\$ 14,656,105	12.18%
2004/05	\$ 13,064,532	28.41%
2003/04	\$ 10,174,094	-0.03%
2002/03	\$ 10,176,841	9.36%
2001/02	\$ 9,306,003	8.18%
2000/01	\$ 8,602,663	

\$21,547,219 before NW Energy settl

FY27 Proposed Fund Budgets and Mill Levies

Big Sky School District #72

	FY27 Proposed	Increase/Decrease		FY27 Proposed	Increase/Decrease
	Budget	from FY26		Mill Levies	from FY26
<u>Fund</u>					
General	\$ 4,271,758.05	\$42,776.47		6.17	-9.08
Transportation	\$ 515,288.76	(\$988,111.24)		0.35	-7.71
Bus Depreciation	\$ 776,222.41	\$140,126.29		0.87	-0.28
Tuition	\$ 380,284.51	(\$88,004.59)		0.69	-0.99
Retirement	\$ 750,000.00	\$0.00		0.00	
Adult Ed.	\$ 284,484.21	\$61,994.09		0.00	-0.58
Technology	\$ 259,720.50	\$67,774.59		0.64	-0.05
Flex	\$ 406,053.24	\$405,169.26		0.00	0.00
Building Reserve	\$ 438,785.05	\$32,442.22		1.62	-0.13
Debt Service	\$ 2,457,700.00	(\$50.00)		16.82	-1.27
Totals	\$10,540,296.73	(\$325,882.91)		27.16	-20.09

Budget Comparison FY26 to FY27

Big Sky School District #72

			Proposed			inc/dec property
Fund	FY26 Budgets	FY26 Local Tax Req.	FY27 Budgets	FY27 Local Tax Req.	Budget Change	tax requirement
General	\$ 4,228,981.58	\$ 2,073,697.11	\$ 4,271,758.05	\$ 901,730.46	\$ 42,776.47	\$ (1,171,966.65)
Transportation	\$ 1,503,400.00	\$ 1,095,495.19	\$ 515,288.76	\$ 51,528.87	\$ (988,111.24)	\$ (1,043,966.32)
Bus Depreciation	\$ 636,096.12	\$ 156,936.34	\$ 776,222.41	\$ 127,784.96	\$ 140,126.29	\$ (29,151.38)
Tuition	\$ 468,289.10	\$ 228,716.35	\$ 380,284.51	\$ 100,456.38	\$ (88,004.59)	\$ (128,259.97)
Retirement	\$ 750,000.00	\$ -	\$ 750,000.00	\$ -	\$ -	\$ -
Adult Ed.	\$ 222,490.12	\$ 79,210.09	\$ 284,484.21	\$ -	\$ 61,994.09	\$ (79,210.09)
Technology	\$ 191,945.91	\$ 94,078.87	\$ 259,720.50	\$ 94,078.87	\$ 67,774.59	\$ -
Flex	\$ 883.98	\$ -	\$ 406,053.24	\$ -	\$ 405,169.26	\$ -
Building Reserve	\$ 406,342.83	\$ 237,566.00	\$ 438,785.05	\$ 237,451.00	\$ 32,442.22	\$ (115.00)
Debt Service	\$ 2,457,750.00	\$ 2,457,750.00	\$ 2,457,700.00	\$ 2,457,700.00	\$ (50.00)	\$ (50.00)
Totals	\$ 10,866,179.64	\$ 6,423,449.95	\$ 10,540,296.73	\$ 3,970,730.54	\$ (325,882.91)	\$ (2,452,719.41)

% of fund revenues from property taxes: FY 26
59.11%

FY 27
37.67%

Fund	2025/26 District Mill Levies	2026/27 District Mill Levies	Mill Increase
General	15.25	6.17	-9.08
Transportation	8.06	0.35	-7.71
Bus Depreciation	1.15	0.87	-0.28
Tuition	1.68	0.69	-0.99
Retirement	0.00	0.00	0.00
Adult Ed.	0.58	0.00	-0.58
Technology	0.69	0.64	-0.05
Flex	0.00	0.00	0.00
Building Reserve	1.75	1.62	-0.13
Debt Service	18.09	16.82	-1.27
Totals	47.25	27.16	-20.09

(\$27.12) increase per \$100,000 of home value

Value of 1 mill: 2025/26
\$ 135,895.53 2026/27
\$ 146,101.49

7.51% increase in property valuation



Budget Report

FY 2027

16 Gallatin

Submit ID:

1239 Big Sky School K-12

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F]	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,271,758.05	297,999.43	10%	6.98%	0.00	3,370,027.59	901,730.46	6.17
10 Transportation	515,288.76	51,528.88	20%	10.00%	384,779.82	78,980.07	51,528.87	0.35
11 Bus Depreciation Reserve	776,222.41	0.00	N/A	0.00%	648,437.45	0.00	127,784.96	0.87
13 Tuition	380,284.51		N/A		279,828.13	0.00	100,456.38	0.69
14 Retirement	750,000.00	150,000.00	20%	20.00%	135,019.00	614,981.00		
17 Adult Education	284,484.21	0.00	35%	0.00%	284,484.21	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	259,720.50	0.00	N/A	0.00%	162,851.58	2,790.05	94,078.87	0.64
29 Flexibility	406,053.24	0.00	N/A	0.00%	406,053.24	0.00	0.00	0.00
61 Building Reserve	438,785.05	0.00	N/A	0.00%	201,334.05	0.00	237,451.00	1.62
Total of All Funds	8,082,596.73	499,528.31			2,502,787.48	4,066,778.71	1,513,030.54	10.34

50 Debt Service								
Tax Jurisdiction								
2009EL	2,457,700.00	0.00	20-9-438	0.00%	0.00	0.00	2,457,700.00	16.82



Budget Report

FY 2026

16 Gallatin

Submit ID: 1239-21412271

1239 Big Sky School K-12

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F]	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,228,981.58	386,067.94	10%	9.13%	0.00	2,155,284.47	2,073,697.11	15.25
10 Transportation	1,503,400.00	300,680.00	20%	20.00%	328,924.73	78,980.08	1,095,495.19	8.06
11 Bus Depreciation Reserve	636,096.12	0.00	N/A	0.00%	479,159.78	0.00	156,936.34	1.15
13 Tuition	468,289.10		N/A		239,572.75	0.00	228,716.35	1.68
14 Retirement	750,000.00	150,000.00	20%	20.00%	140,740.51	609,259.49		
17 Adult Education	222,490.12	77,871.54	35%	35.00%	143,280.03	0.00	79,210.09	0.58
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	191,945.91	0.00	N/A	0.00%	95,026.39	2,840.65	94,078.87	0.69
29 Flexibility	883.98	0.00	N/A	0.00%	883.98	0.00	0.00	0.00
61 Building Reserve	406,342.83	0.00	N/A	0.00%	168,776.83	0.00	237,566.00	1.75
Total of All Funds	8,408,429.64	914,619.48			1,596,365.00	2,846,364.69	3,965,699.95	29.16

50 Debt Service

Tax Jurisdiction

2009EL	2,457,750.00	0.00	20-9-438	0.00%	0.00	0.00	2,457,750.00	18.09
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GENERAL FUND BUDGET COMPARISON

	FY24 ACTUAL	FY25 ACTUAL	FY26 APPROVED	FY26 ACTUAL	FY27 PROPOSED
General Fund Revenue					
State/Levy Funding	\$3,802	\$3,819	\$3,965	\$3,971	\$4,212
Voted Levy	\$0	\$60	\$174	\$174	\$0
Out-of-District Tuition	\$30	\$0	\$89	\$83	\$60
	\$3,832	\$3,879	\$4,228	\$4,228	\$4,272
General Fund Expenses					
	(\$5,082)	(\$4,883)	(\$5,411)	(\$5,028)	(\$5,097)
Sub-total Before Add'l Revenue	(\$1,250)	(\$1,005)	(\$1,183)	(\$800)	(\$825)
Public and Private Dollars					
	\$1,251	\$1,016	\$1,183	\$802	\$825
Total General Fund Budget	\$1	\$11	\$0	\$2	\$0

GENERAL FUND REVENUE DATA

	FY24 ACTUAL	FY25 ACTUAL	FY26 APPROVED	FY26 ACTUAL	FY27 PROJECTED
General Fund Revenue					
State/Local Funding	\$3,802	\$3,819	\$3,965	\$3,971	\$4,212
Voted Levy	\$0	\$60	\$174	\$174	\$0
Out-of-District Tuition	\$30	\$0	\$89	\$83	\$60
	\$3,832	\$3,879	\$4,228	\$4,228	\$4,272
General Fund Expenses					
Salaries/Benefits (Cert. & Classified)	(\$3,810)	(\$3,523)	(\$4,087)	(\$3,648)	(\$3,741)
COLA - District Amount	(\$210)	(\$200)	\$0	\$0	\$0
Phase II Housing Project	\$0	\$0	(\$174)	(\$174)	(\$126)
Miscellaneous - Leave Payout	\$0	(\$58)	\$0	(\$20)	(\$25)
General Fund Expenses	(\$1,062)	(\$1,102)	(\$1,150)	(\$1,186)	(\$1,205)
	(\$5,082)	(\$4,883)	(\$5,411)	(\$5,028)	(\$5,097)
Sub-total Before Add'l Revenue	(\$1,250)	(\$1,005)	(\$1,183)	(\$800)	(\$825)
Public and Private Dollars					
Title I, II, III, IV	\$35	\$45	\$44	\$33	\$35
REAP - Federal Grant	\$40	\$43	\$39	\$39	\$36
Big Sky Resort Area District - 4K	\$0	\$50	\$50	\$50	\$50
YCCF - 4K Program	\$0	\$0	\$0	\$0	\$0
YCCF - Mental Health Grant	\$50	\$33	\$0	\$0	\$0
YCCF - Safety & Wellness	\$96	\$67	\$0	\$0	\$0
PTO - COLA	\$100	\$187	\$100	\$100	\$0
Spanish Peaks - COLA	\$0	\$0	\$0	\$0	\$0
Spanish Peaks - 4K materials	\$10	\$0	\$0	\$0	\$0
Spanish Peaks - Athletics	\$0	\$100	\$100	\$100	\$100
Spanish Peaks - Other	\$0	\$20	\$20	\$20	\$14
Moonlight Athletics	\$0	\$20	\$0	\$0	\$0
Miscellaneous Projects/Grants	\$0	\$8	\$7	\$9	\$0
HB 846 (Reconciliation)	\$0	\$0	\$400	\$0	\$171
HB 408 (formerly HB 279)	\$920	\$443	\$423	\$451	\$420
	\$1,251	\$1,016	\$1,183	\$802	\$825
Total General Fund Budget	\$1	\$11	\$0	\$2	\$0

GENERAL FUND EXPENDITURE DATA

	FY24 ACTUAL	FY25 ACTUAL	FY26 PROPOSED	FY26 ACTUAL	FY27 PROPOSED
General Fund Revenue					
State/Levy Funding	\$3,802	\$3,819	\$3,965	\$3,971	\$4,212
Other District Tuition	\$30	\$0	\$89	\$83	\$60
Voited Levy	\$0	\$60	\$174	\$174	\$0
Total General Fund Revenue	\$3,832	\$3,879	\$4,228	\$4,228	\$4,272
General Fund Expenses					
Salaries/Benefits (Certified & Classified)	(\$4,020)	(\$3,781)	(\$4,087)	(\$3,648)	(\$3,741)
Maint./Propane/Electricity/Waste/Ins.	(\$451)	(\$465)	(\$475)	(\$452)	(\$475)
Audit/Accounting/Phone/Election/Ads.	(\$103)	(\$85)	(\$75)	(\$80)	(\$85)
Phase II Housing Project	\$0	\$0	(\$174)	(\$174)	(\$126)
Athletic & Extracurricular Programs	(\$173)	(\$175)	(\$200)	(\$145)	(\$200)
Food Service Program	(\$62)	(\$70)	(\$80)	(\$125)	(\$75)
Special Education Services	(\$11)	(\$15)	(\$20)	(\$15)	(\$20)
Annual IB Fees/Dues	(\$35)	(\$25)	(\$25)	(\$15)	(\$20)
Toddler/Infinte Campus	(\$10)	(\$32)	(\$30)	(\$30)	(\$30)
Indian Education	(\$10)	(\$10)	(\$10)	(\$10)	(\$10)
OMS & LPHS Expeditions/Shakespeare	(\$27)	(\$20)	(\$25)	(\$25)	(\$25)
Library Books/Periodicals	(\$10)	(\$10)	(\$5)	(\$5)	(\$5)
Staff Development/Travel	(\$5)	\$0	(\$5)	\$0	(\$5)
Supplies/Lab Equipment	(\$110)	(\$115)	(\$100)	(\$148)	(\$100)
Curriculum/Textbooks/On-line/Testing	(\$55)	(\$80)	(\$100)	(\$136)	(\$155)
Total General Fund Expenses	(\$5,082)	(\$4,883)	(\$5,411)	(\$5,008)	(\$5,072)
Sub-Total General Fund Budget	(\$1,250)	(\$1,005)	(\$1,183)	(\$780)	(\$800)
Add'l Revenue Budgeted	\$1,251	\$1,016	\$1,183	\$802	\$825
Total General Fund Budget	\$1	\$11	\$0	\$22	\$25



Debt Service Schedule

16 Gallatin

1239 Big Sky School K-12

Elementary

Tax Jurisdiction: 2009EL

Issue Date: 07/30/2020

Issue Amount: \$8,225,000.00

Maturity Date: 06/30/2040

Paid to Date: \$2,213,750.00

Fiscal Year	Principal		Interest	
	Scheduled	Budgeted	Scheduled	Budgeted
2021	304,500.00	304,500.00	282,577.46	282,577.46
2022	288,750.00	288,750.00	298,200.00	298,200.00
2023	299,250.00	299,250.00	286,650.00	286,650.00
2024	311,500.00	311,500.00	274,680.00	274,680.00
2025	323,750.00	323,750.00	262,220.00	262,220.00
2026	336,000.00	336,000.00	250,390.00	250,390.00
2027	350,000.00	350,000.00	236,950.00	236,950.00
2028	364,000.00	0.00	222,950.00	0.00
2029	378,000.00	0.00	208,950.00	0.00
2030	392,000.00	0.00	193,830.00	0.00
2031	407,750.00	0.00	178,500.00	0.00
2032	423,500.00	0.00	162,190.00	0.00
2033	441,000.00	0.00	145,250.00	0.00
2034	458,500.00	0.00	127,610.00	0.00
2035	476,000.00	0.00	109,270.00	0.00
2036	495,250.00	0.00	90,230.00	0.00
2037	516,250.00	0.00	70,420.00	0.00
2038	537,250.00	0.00	49,770.00	0.00
2039	553,000.00	0.00	33,652.50	0.00
2040	568,750.00	0.00	17,062.50	0.00
Totals	8,225,000.00	2,213,750.00	3,501,352.46	1,891,667.46

* Budgeted amount does not correspond to the scheduled amount.

Montana Automated Education Financial and Information Reporting System

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Debt Service Schedule

16 Gallatin

1239 Big Sky School K-12

High School

Tax Jurisdiction: 2009EL

Issue Date: 07/30/2020

Issue Amount: \$15,275,000.00

Maturity Date: 06/30/2040

Paid to Date: \$4,111,250.00

Fiscal Year	Principal		Interest	
	Scheduled	Budgeted	Scheduled	Budgeted
2021	565,500.00	565,500.00	524,786.71	524,786.71
2022	536,250.00	536,250.00	553,800.00	553,800.00
2023	555,750.00	555,750.00	532,350.00	532,350.00
2024	578,500.00	578,500.00	510,120.00	510,120.00
2025	601,250.00	601,250.00	486,980.00	486,980.00
2026	624,000.00	624,000.00	465,010.00	465,010.00
2027	650,000.00	650,000.00	440,050.00	440,050.00
2028	676,000.00	0.00	414,050.00	0.00
2029	702,000.00	0.00	388,050.00	0.00
2030	728,000.00	0.00	359,970.00	0.00
2031	757,250.00	0.00	331,500.00	0.00
2032	786,500.00	0.00	301,210.00	0.00
2033	819,000.00	0.00	269,750.00	0.00
2034	851,500.00	0.00	236,990.00	0.00
2035	884,000.00	0.00	202,930.00	0.00
2036	919,750.00	0.00	167,570.00	0.00
2037	958,750.00	0.00	130,780.00	0.00
2038	997,750.00	0.00	92,430.00	0.00
2039	1,027,000.00	0.00	62,497.50	0.00
2040	1,056,250.00	0.00	31,687.50	0.00
Totals	15,275,000.00	4,111,250.00	6,502,511.71	3,513,096.71

* Budgeted amount does not correspond to the scheduled amount.

Montana Automated Education Financial and Information Reporting System

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Debt Service Schedule

16 Gallatin

1239 Big Sky School K-12

Elementary Refunding

Tax Jurisdiction: 2009EL

Issue Date: 10/29/2020

Issue Amount: \$4,873,752.00

Maturity Date: 06/30/2028

Paid to Date: \$4,229,888.00

Fiscal Year	Principal		Interest	
	Scheduled	Budgeted	Scheduled	Budgeted
2022	1,236,560.00	1,236,560.00	181,482.24	181,482.24
2023	575,640.00	575,640.00	91,548.08	91,548.08
2024	584,168.00	584,168.00	80,035.28	80,035.28
2025	596,960.00	596,960.00	68,351.92	68,351.92
2026	609,752.00	609,752.00	56,412.72	56,412.72
2027	626,808.00	626,808.00	38,120.16	38,120.16
2028	643,864.00	0.00	19,315.92	0.00
Totals	4,873,752.00	4,229,888.00	535,266.32	515,950.40

* Budgeted amount does not correspond to the scheduled amount.

Montana Automated Education Financial and Information Reporting System

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Debt Service Schedule

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1239 Big Sky School K-12

High School Refunding

Tax Jurisdiction: 2009EL

Issue Date: 10/29/2020

Issue Amount: \$841,248.00

Maturity Date: 06/30/2028

Paid to Date: \$730,112.00

Fiscal Year	Principal		Interest	
	Scheduled	Budgeted	Scheduled	Budgeted
2022	213,440.00	213,440.00	31,325.26	31,325.26
2023	99,360.00	99,360.00	15,801.92	15,801.92
2024	100,832.00	100,832.00	13,814.72	13,814.72
2025	103,040.00	103,040.00	11,798.08	11,798.08
2026	105,248.00	105,248.00	9,737.28	9,737.28
2027	108,192.00	108,192.00	6,579.84	6,579.84
2028	111,136.00	0.00	3,334.08	0.00
Totals	841,248.00	730,112.00	92,391.18	89,057.10

* Budgeted amount does not correspond to the scheduled amount.

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)

Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)

County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)

County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 284	* 117	146,101,490

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk:

Libby Grabow

(Signature)

(Date)

Chairperson, School Trustees:

Matt Jennings

(Signature)

(Date)

County Superintendent:

John Nielson

(Signature)

(Date)

Chairperson, County Commissioners:

(Print)

(Signature)

(Date)

Name of Contact:

(Print)

(Signature)

(Phone)



Budget Report

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1239 Big Sky School K-12

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F]	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,271,758.05	297,999.43	10%	6.98%	0.00	3,370,027.59	901,730.46	6.17
10 Transportation	515,288.76	51,528.88	20%	10.00%	384,779.82	78,980.07	51,528.87	0.35
11 Bus Depreciation Reserve	776,222.41	0.00	N/A	0.00%	648,437.45	0.00	127,784.96	0.87
13 Tuition	380,284.51		N/A		279,828.13	0.00	100,456.38	0.69
14 Retirement	750,000.00	150,000.00	20%	20.00%	135,019.00	614,981.00		
17 Adult Education	284,484.21	0.00	35%	0.00%	284,484.21	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	259,720.50	0.00	N/A	0.00%	162,851.58	2,790.05	94,078.87	0.64
29 Flexibility	406,053.24	0.00	N/A	0.00%	406,053.24	0.00	0.00	0.00
61 Building Reserve	438,785.05	0.00	N/A	0.00%	201,334.05	0.00	237,451.00	1.62
Total of All Funds	8,082,596.73	499,528.31			2,502,787.48	4,066,778.71	1,513,030.54	10.34

50 Debt Service								
Tax Jurisdiction								
2009EL	2,457,700.00	0.00	20-9-438	0.00%	0.00	0.00	2,457,700.00	16.82



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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	OPHIR K-8	221 *
M1	OPHIR 7-8	63 *
H1	LONE PEAK 9-12	117 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,597,817.81
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	296,096.00
D.	At Risk Student	(I-D)	1,005.62
E.	Indian Education For All	(I-E)	10,478.13
F.	American Indian Achievement Gap	(I-F)	1,280.00
G.	Data For Achievement	(I-G)	10,033.02
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	88,049.84
I.	State Special Education Related-Services Payment To Coop	(I-I)	20,951.41
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	427
B.	BASE Budget Limit	(II-B)	3,309,822.84
C.	Maximum Budget Limit	(II-C)	4,228,981.58
D.	Over-BASE Levy As Submitted on Budget	(II-D)	919,158.74
E.	Adopted Budget	(II-E)	4,228,981.58

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,310,172.31
H.	Maximum Budget Limit	(II-H)	4,231,192.88
I.	Highest Budget Without a Vote	(II-I)	4,271,758.05
J.	Highest Budget	(II-J)	4,271,758.05
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	125,391.81
M.	Adopted Budget	(II-M)	4,271,758.05



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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)	297,999.43
B.	TIF Operating Reserve (962)	(III-B)	0.00
C.	Excess Reserves	(III-C)	0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)	0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)	297,999.43

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:

A.	Special Education Allowable Costs	63,066.36	24,983.48	88,049.84
B.	Special Education RSBG to Coop	14,772.71	6,178.70	20,951.41
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	31,135.63	12,464.87	43,600.50

Proration of BASE Budget to Elementary and High School Programs:

E.	100% Of Basic Entitlement	187,664.00	375,333.00	562,997.00
F.	100% Of Per Student Entitlement	2,012,593.50	998,946.00	3,011,539.50
		2,200,257.50	1,374,279.00	3,574,536.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	776,690.90	485,120.49	1,261,811.39
H.	Special Education in BASE@40%	31,135.63	12,464.87	43,600.50
I.	Subsidized BASE Amount	807,826.53	497,585.36	1,305,411.89
J.	Subsidized BASE Ratio	62%	38%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)	4,271,758.05
1.	BASE Budget Limit	(V-A1)	3,310,172.31
2.	Over-BASE Budget	(V-A2)	961,585.74

Funding The BASE Budget:

B.	Direct State Aid	(V-B)	1,597,817.81
1.	Direct State Aid Paid By State	(V-B1)	1,597,817.81
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00
C.	Quality Educator	(V-C)	296,096.00
D.	At Risk Student	(V-D)	1,005.62
E.	Indian Education For All	(V-E)	10,478.13
F.	American Indian Achievement Gap	(V-F)	1,280.00
G.	Data For Achievement	(V-G)	10,033.02



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H.	Special Education Allowable Cost Payment	(V-H)		88,049.84
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		96,866.64
1.	Actual Non-Levy Revenue	(V-J1)	96,866.64	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		1,208,545.25
1.	Elementary County BASE Distribution	(V-L1)	747,769.21	
2.	High School County BASE Distribution	(V-L2)	460,776.04	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,310,172.31

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		59,855.28
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	
5.	Tuition	(V-O5)	59,855.28	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		901,730.46
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		961,585.74

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		6.17
1.	District Property Tax Levy Mills	(V-S1)	6.17	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		6.17

* Should be approximately equal to (Taxable Value X .001) X BASE Mills

** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget



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01 General Fund

Adopted Budget	0001	4,271,758.05
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Budget Uses

Expenditure Budget	0002	4,271,758.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,597,817.81
Quality Educator	3111	296,096.00
At Risk Student	3112	1,005.62
Indian Education For All	3113	10,478.13
American Indian Achievement Gap	3114	1,280.00
State Special Education Allowable Cost Payment to Districts	3115	88,049.84
Data For Achievement	3116	10,033.02
Elementary County BASE Distribution	2250	747,769.21
High School County BASE Distribution	2260	460,776.04

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	96,866.64
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00



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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	59,855.28
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
Over-BASE Levy	1110(c)	901,730.46	
District Tax Levy	1110		901,730.46
Total Estimated Revenues to Fund Adopted Budget	0004		4,271,758.05
Estimated Revenues Exceeding Adopted Budget	0004a		0.00



Budget Report

FY 2027

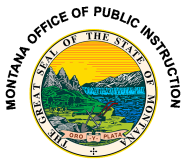
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10 Transportation Fund

Adopted Budget	0001	515,288.76
Budget Uses		
Expenditure Budget	0002	515,288.76
Add To Fund Balance	0003	0.00
Transportation Schedule Data		
On-Schedule	0005	71,800.05
Contingency	0006	7,180.01
Over-Schedule	0011	436,308.70
Fund Balance for Budget	TFS48	436,308.70
Operating Reserve	0961	51,528.88
Unreserved Fund Balance Reappropriated	0970	384,779.82
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Anticipated Non-levy Revenue and Funding Sources - Over-BASE		
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00
Reimbursements		
County On-Schedule Transportation Reimbursement	2220	19,745.01
State - On-Schedule Transportation Reimbursement	3210	59,235.06
District Tax Levy	1110	51,528.87
District Mills	999	0.35
Total Estimated Revenues to Fund Adopted Budget	0004	515,288.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



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11 Bus Depreciation Reserve Fund



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Adopted Budget	0001	776,222.41
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Budget Uses

Expenditure Budget	0002	776,222.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	648,437.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	648,437.45
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	127,784.96
District Mills	999	0.87
Total Estimated Revenues to Fund Adopted Budget	0004	776,222.41

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Coachliner Activities Bus	2025	350,222.00	70,044.40	70,044.40	70,044.40
Chevy Suburban - Dark Gray	2023	61,894.00	37,136.40	12,378.80	12,378.80
Chevy Suburban - Light Grey	2023	59,526.00	35,715.60	11,905.20	11,905.20
2021 IC 3000 Yellow Bus	2021	113,911.40	113,911.40	22,782.28	22,782.28
2019 IC Integrated C E	2019	106,742.80	149,439.92	21,348.56	10,674.28
2017 IC 4DRBUC8N4HB706558 77 Passenger	2017	95,594.96	143,392.44	N/A	NA
2014 IC CE 77 PASS BUS	2014	112,976.69	169,465.04	N/A	NA
4DRBWAAR6DB300724	2013	143,077.00	214,615.50	N/A	NA
2010 Chevrolet Express Cutaway 25 Passenger	2011	74,983.00	112,474.50	N/A	NA
Total					127,784.96



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13 Tuition Fund

Adopted Budget	0001	380,284.51
Budget Uses		
Expenditure Budget	0002	380,284.51
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	279,828.13
Unreserved Fund Balance Reappropriated	0970	279,828.13
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Anticipated Non-levy Revenue and Funding Sources - Over-BASE		
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00
District Tax Levy	1110	100,456.38
District Mills	999	0.69
Total Estimated Revenues to Fund Adopted Budget	0004	380,284.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



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14 Retirement Fund

Adopted Budget	0001	750,000.00
Budget Uses		
Expenditure Budget	0002	750,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	285,019.00
Operating Reserve	0961	150,000.00
Unreserved Fund Balance Reappropriated	0970	135,019.00
Estimated Funding Sources		
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Anticipated Non-levy Revenue and Funding Sources - Over-BASE		
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00
County Retirement Distribution	2240	614,981.00
Total Estimated Revenues to Fund Adopted Budget	0004	750,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

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17 Adult Education Fund

Adopted Budget	0001	284,484.21
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Budget Uses

Expenditure Budget	0002	284,484.21
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	284,484.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	284,484.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	284,484.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

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19 Non-Operating Fund

Adopted Budget	0001	0.00
Budget Uses		
Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Transportation Schedule Data		
On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Anticipated Non-levy Revenue and Funding Sources - Over-BASE		
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00
Reimbursements		
County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



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1239 Big Sky School K-12

28 Technology Fund

Adopted Budget	0001	259,720.50
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Budget Uses

Expenditure Budget	0002	259,720.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	162,851.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	162,851.58
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,790.05

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00
District Tax Levy	1110	94,078.87
District Mills	999	0.64
Total Estimated Revenues to Fund Adopted Budget	0004	259,720.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

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16 Gallatin

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1239 Big Sky School K-12

29 Flexibility Fund

Adopted Budget	0001	406,053.24
Budget Uses		
Expenditure Budget	0002	406,053.24
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	406,053.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	406,053.24
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Anticipated Non-levy Revenue and Funding Sources - Over-BASE		
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	406,053.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2027

16 Gallatin

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1239 Big Sky School K-12

50 Debt Service Fund

2009EL

Taxable Value		146,101,490.00
Adopted Budget	0001	2,457,700.00

Budget Uses

Expenditure Budget	0002	2,457,700.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-83,496.11
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00
District Tax Levy	1110	2,457,700.00
Jurisdiction Mills	999	16.82
Total Estimated Revenues to Fund Adopted Budget	0004	2,457,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	07/30/2020	06/30/2040	8,225,000.00	6,011,250.00	350,000.00	236,950.00	250.00
High School Bond	07/30/2020	06/30/2040	15,275,000.00	11,163,750.00	650,000.00	440,050.00	250.00
High School Refunding Bond	10/29/2020	06/30/2028	841,248.00	111,136.00	108,192.00	6,579.84	250.00
Elementary Refunding Bond	10/29/2020	06/30/2028	4,873,752.00	643,864.00	626,808.00	38,120.16	250.00

Total Bond Requirements 2,457,700.00

Total Debt Service Requirements 0002 2,457,700.00



Budget Report

FY 2027

16 Gallatin

Submit ID:

1239 Big Sky School K-12

61 Building Reserve Fund

Adopted Budget	0001	438,785.05
Budget Uses		
Expenditure Budget	0002	438,785.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	201,334.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	201,334.05
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Anticipated Non-levy Revenue and Funding Sources - Over-BASE		
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	108,346.00
District Tax Levy	1110	237,451.00
District Mills	999	1.62
Building Reserve Voted Mills	0134	0.74
Building Reserve Permissive Mills	0135	0.88
Total Estimated Revenues to Fund Adopted Budget	0004	438,785.05



Budget Report

FY 2027

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1239 Big Sky School K-12

Submit ID:

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2022	541,730.00	5	612	433,384.00	108,346.00	108,346.00
Total						108,346.00

BIG SKY SCHOOL DISTRICT #72
RESOLUTION TO ACCEPT TRANSFER OF PROPERTIES INTO BIG SKY
SCHOOL DISTRICT #72

PURSUANT TO THE AUTHORITY VESTED IN THE BIG SKY SCHOOL DISTRICT #72 UNDER SECTION 20-6-105, MCA, THE BOARD OF DIRECTORS HEREBY RESOLVES TO ADOPT THIS RESOLUTION AS FOLLOWS:

WHEREAS, the legal description of the territory proposed to be transferred is attached to this Resolution as Exhibit A; and

WHEREAS, in a duly noticed public meeting on August 13th, 2026 and pursuant to law set forth in Section 20-6-105, MCA, the District's trustees have considered the transfer request.

NOW HEREOFRE BE IT RESOLVED BY THE DISTRICT'S TRUSTEES, that the District shall approve and accept the transfer of the proposed territory to the District.

PASSED and APPROVED on August 13th, 2026 by a vote of ___ in favor and ___ opposed.

Matt Jennings, Trustee

Matt Dodd, Trustee

Betsy Biggerstaff, Trustee

Danielle McClain, Trustee

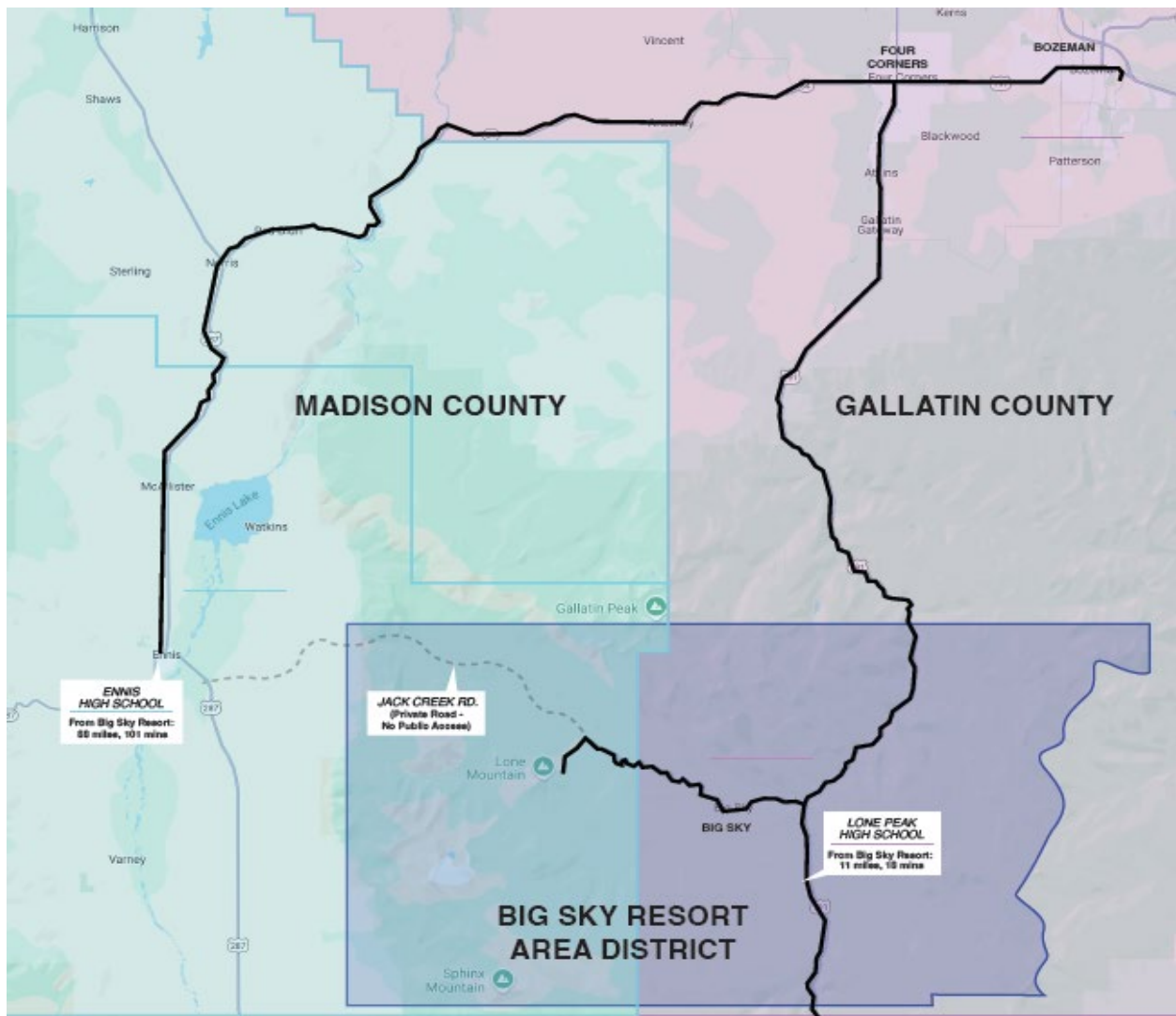
Barbara Rowley, Trustee

Exhibit A to Resolution To Accept Transfer of Properties Into Big Sky School District #72
Legal Description of Territory to be Transferred
from Ennis School District #52 to Big Sky School District #72

The territory proposed to be transferred from Ennis School District #52 to Big Sky School District #72 is that area within the boundaries of the Big Sky Resort Area District located within Madison County, which are legally described as:

Commencing at the intersection of the Gallatin-Madison County line and the Township line between Township 7 South, Range 3 East and Township 8 South, Range 3 East thence due west along said Township line to the east boundary of 2 Township 7 South, Range 1 East, thence north along said Range boundary line to the south boundary line of Township 5 South, Range 2 East, thence east along said Township line to the Gallatin-Madison county line, thence due south along said county line to the Point of Beginning.

Which territory is depicted on the below map:



08/10/26
17:31:19

BIG SKY SCHOOL DISTRICT #72
Claims and/or Payroll Checks List For Checks from 07/15/26 to 08/10/26
For checks between: 07/15/26 - 08/10/26

Page: 1 of 2
Report ID: W100X

Claims

Check		Vendor/Employee/Payee Number/Name	Check Amount	Period	Date		CL #/Payroll Notes
Check #	Type				Issued		
-99881	E	1745 BMO MASTERCARD	76977.16	7/26	07/26/26	CL 15804	76977.16
44656	SC	4018 AMPLIFY EDUCATION INC.	29948.42	7/26	07/15/26	CL 15805	29948.42
44657	SC	2027 DERMER REFRIGERATION, INC.	668.51	7/26	07/15/26	CL 15807	668.51
44658	SC	2732 INTERNATIONAL BACCALAUREATE ORGAN	20698.00	7/26	07/15/26	CL 15809	20698.00
44659	SC	3300 NISSAN MOTOR ACCEPTANCE CORPORATI	673.49	7/26	07/15/26	CL 15808	673.49
44660	SC	4391 RIVERSIDE CABINS LLC	249605.18	7/26	07/15/26	CL 15806	249605.18
44661	SC	4664 BIG SKY LAND MANAGEMENT	241772.00	7/26	07/27/26	CL 15818	241772.00
44662	SC	3855 BLACKMORE ELECTRIC	11848.35	7/26	07/27/26	CL 15815	11848.35
44663	SC	217 BRAD LARTIGUE	125.00	7/26	07/27/26	CL 15820	125.00
44664	SC	4463 CANON FINANCIAL SERVICES, INC.	1364.68	7/26	07/27/26	CL 15812	1364.68
44665	SC	1377 FARSTAD OIL, INC.	98.16	7/26	07/27/26	CL 15817	98.16
44666	SC	3994 FIRST TRACKS TIRE	820.56	7/26	07/27/26	CL 15816	820.56
44667	SC	2502 FULL CIRCLE OF BIG SKY	480.00	7/26	07/27/26	CL 15821	480.00
44668	SC	3734 HILLYARD, Inc.	1026.52	7/26	07/27/26	CL 15814	1026.52
44669	SC	734 JOHNSON CONTROLS	3802.00	7/26	07/27/26	CL 15811	3802.00
44670	SC	3859 KARY PEMBERTON	143.27	7/26	07/27/26	CL 15813	143.27
44671	SC	2621 LIBBY GRABOW	47.64	7/26	07/27/26	CL 15819	47.64
44672	SC	2720 LINDA NELL	110.39	7/26	07/27/26	CL 15822	110.39
44673	SC	4498 PACIFIC SOURCE ADMINISTRATORS	50.00	7/26	07/27/26	CL 15810	50.00
44674	SC	3240 STORLIE STUDIOS/LONE PEAK LANDSCA	13247.50	7/26	07/27/26	CL 15823	13247.50
44675	SC	2207 TATE MANAGEMENT, INC.	26242.50	7/26	07/27/26	CL 15824	26242.50
44676	SC	178 BLACK MOUNTAIN SOFTWARE, INC.	21862.76	7/26	07/28/26	CL 15826	21862.76
44677	SC	3679 SECURITY SOLUTIONS, INC.	150.00	7/26	07/28/26	CL 15827	150.00
44678	SC	1569 WILSON LANGUAGE TRAINING CORP.	3238.92	7/26	07/28/26	CL 15825	3238.92

Claims Total # of Checks: 24 Total: 705001.01

Check Types: MC=Manual Claim, SC=System Claim, V=Void (never in system), E=ACH
P=Payroll, C=Cancelled (cancelled in system), R=Reissued, D=Deleted (deleted in system)

08/10/26
17:31:19

BIG SKY SCHOOL DISTRICT #72
Claims and/or Payroll Checks List For Checks from 07/15/26 to 08/10/26
For checks between: 07/15/26 - 08/10/26

Page: 2 of 2
Report ID: W100X

Payroll

Check			Date			
Check #	Type	Vendor/Employee/Payee Number/Name	Check Amount	Period	Issued	CL #/Payroll Notes
-74602	P	658 JARRETT BLACKBURN		8/26	08/05/26	
-74601	P	383 ELIZABETH GRABOW		8/26	08/05/26	
-74600	P	737 CHELSEA GRADY		8/26	08/05/26	
-74599	P	725 KENDALL JONES		8/26	08/05/26	
-74598	P	193 LADAWN T. LEGRANDE		8/26	08/05/26	
-74597	P	667 SYLVIA MCMINN		8/26	08/05/26	
-74596	P	574 WAYNE MCMINN		8/26	08/05/26	
-74595	P	505 MARLO MITCHEM		8/26	08/05/26	
-74594	P	474 LINDA NELL		8/26	08/05/26	
-74593	P	638 KARY PEMBERTON		8/26	08/05/26	
-74592	P	445 ANITA ROMINE		8/26	08/05/26	
-74591	P	465 DUSTIN SHIPMAN		8/26	08/05/26	
-74590	P	44 BRITTANY E. SHIRLEY		8/26	08/05/26	
-74589	P	554 JOANNE WELCH		8/26	08/05/26	
-74588	P	588 RIKKA WOMMACK		8/26	08/05/26	
-74587	P	159 JOHN F. ZIRKLE		8/26	08/05/26	
-74586	P	HSA FIRST SECURITY BANK	2721.48	8/26	08/05/26	
-74585	P	FIT FIRST INTERSTATE BANK	23709.91	8/26	08/05/26	
-74584	P	SIT DEPARTMENT OF REVENUE	3133.00	8/26	08/05/26	
-74583	P	TSA TSA CONSULTING GROUP, IN	3592.40	8/26	08/05/26	
3661	P	370 JULIE HODGE		8/26	08/05/26	
3662	P	HLTH INS FLEX PACIFIC SOURCE HEALTH PL	27123.53	8/26	08/05/26	
3663	P	DENTAL INS FLEX MUTUAL OF OMAHA	2653.59	8/26	08/05/26	

Payroll Total # of Checks: 23 Total: 127037.55

Grand Total # of Checks: 47 Total: 832038.56

Check Types: MC=Manual Claim, SC=System Claim, V=Void (never in system), E=ACH
P=Payroll, C=Cancelled (cancelled in system), R=Reissued, D=Deleted (deleted in system)