



Trustees' Financial Summary

FY2012-13

Submit ID: 0536-48003524

**28 Madison County
0536 Alder Elem**

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk: Lisa Morgan

Phone #: (406) 842-5285

(Signature)

(Date)

Chair, Board of Trustees: Duke Gilman

(Signature)

(Date)

County Superintendent: Melinda Legg

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY13 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), 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, 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

FY2012-13

Submit ID: 0536-48003524

28 Madison County

0536 Alder Elem

Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
149	Title II Part A 2011	FEDERAL	2805361411	84.367
161	MT Department of Transportation Grant	STATE		
318	Title I Improving Basic Programs 2012	FEDERAL		84.010A
319	Title I, Part A, Improving Basic Programs 2011	FEDERAL	2805363111	84.010A
366	State OTO Capital Invest & Deferred Maintenance	STATE	State Grant	state
400	Indirect Costs	LOCAL	Local Grant	
401	Interest	LOCAL		
416	Rural Low Income (Title VI-B-2)	FEDERAL	S358A053966	84.358B
465	ESEA Title I Capital Exp	FEDERAL		84.348A
810	Bolo Land Company	LOCAL	Local Grant	
812	ALDER DAZE	LOCAL	LOCAL GRANT	
813	Scoob Foundation Grant	LOCAL	Local Grant	
816	Sheridan Alder Park District	LOCAL		
817	FRASER DONATION	LOCAL		
818	Letterman Foundation	LOCAL		
898	School Safety Transfers to Building Reserve	LOCAL		



Trustees' Financial Summary

FY2012-13

Submit ID: 0536-48003524

28 Madison County
0536 Alder Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	30,009.05	2,114.82		
02	Taxes Receivable - Real and Personal (120-149)	2,380.15			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	32,389.20	2,114.82		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2,380.15			
26	Other Liabilities (690-699)	6,356.29			
35	TOTAL LIABILITIES	8,736.44			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	3,332.09			
48	Fund Balance for Budget	20,320.67	2,114.82		
52	TOTAL FUND BALANCE/EQUITY	23,652.76	2,114.82		
53	TOTAL LIABILITIES AND FUND BALANCE	32,389.20	2,114.82		



Trustees' Financial Summary

FY2012-13

Submit ID: 0536-48003524

28 Madison County
0536 Alder Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		11,611.93	42,039.07	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		11,611.93	42,039.07	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		152.84	566.02	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES		152.84	566.02	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		11,459.09	41,473.05	
52	TOTAL FUND BALANCE/EQUITY		11,459.09	41,473.05	
53	TOTAL LIABILITIES AND FUND BALANCE		11,611.93	42,039.07	



Trustees' Financial Summary

FY2012-13

Submit ID: 0536-48003524

28 Madison County
0536 Alder Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2012-13

Submit ID: 0536-48003524

28 Madison County
0536 Alder Elem

Balance Sheet

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



Trustees' Financial Summary

FY2012-13

Submit ID: 0536-48003524

28 Madison County
0536 Alder Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	518.61	1,626.32		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	518.61	1,626.32		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	518.61	1,626.32		
52	TOTAL FUND BALANCE/EQUITY	518.61	1,626.32		
53	TOTAL LIABILITIES AND FUND BALANCE	518.61	1,626.32		



Trustees' Financial Summary

FY2012-13

Submit ID: 0536-48003524

28 Madison County
0536 Alder Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		35,842.21		
02	Taxes Receivable - Real and Personal (120-149)		201.15		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
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		36,043.36		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		201.15		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		201.15		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget		35,842.21		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		35,842.21		
53	TOTAL LIABILITIES AND FUND BALANCE		36,043.36		



Trustees' Financial Summary

FY2012-13

Submit ID: 0536-48003524

28 Madison County
0536 Alder Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	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				



Trustees' Financial Summary

FY2012-13

Submit ID: 0536-48003524

28 Madison County
0536 Alder Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	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

FY2012-13

Submit ID: 0536-48003524

28 Madison County
0536 Alder Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			6,916.99	
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			6,916.99	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			6,916.99	
52	TOTAL FUND BALANCE/EQUITY			6,916.99	
53	TOTAL LIABILITIES AND FUND BALANCE			6,916.99	



Trustees' Financial Summary

FY2012-13

Submit ID: 0536-48003524

28 Madison County
0536 Alder Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2012-13

Submit ID: 0536-48003524

28 Madison County
0536 Alder Elem

Balance Sheet

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



Trustees' Financial Summary

FY2012-13

Submit ID: 0536-48003524

28 Madison County
0536 Alder Elem

Balance Sheet

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



Trustees' Financial Summary

FY2012-13

Submit ID: 0536-48003524

28 Madison County
0536 Alder Elem

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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	107,137.43	59,380.86
1190 Penalties and Interest on Taxes	708.93	166.92
1510 Interest Earnings	58.90	103.89
3110 Direct State Aid	65,564.16	74,030.98
3111 Quality Educator	6,084.00	6,084.00
3112 At Risk Student	1,110.39	1,097.20
3113 Indian Education For All	510.00	571.20
3114 American Indian Achievement Gap	400.00	400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	3,763.75	4,203.64
3444 State School Block Grant	12,634.26	14,178.90
3445 State Combined Fund School Block Grant	0.00	104.72
3446 SB372 Block Grant Reimbursement	0.00	589.57
3447 SB372 Combined Block Grant Reimbursement	0.00	39.97
7810 Education Jobs Fund	76.90	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	198,048.72	160,951.85

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	83,932.37	81,285.44
2XX Personal Services - Employee Benefits	5,602.29	5,543.74
3XX Purchased Professional and Technical Services	277.50	2,366.90
5XX Other Purchased Services	547.80	612.96
6XX Supplies and Materials	1,545.63	2,678.17
8XX Other Expenditures	18.63	720.56
22XX Educational Media Services		
6XX Supplies and Materials	301.52	0.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	15,509.07	12,755.79
2XX Personal Services - Employee Benefits	149.63	123.73
3XX Purchased Professional and Technical Services	2,880.24	1,453.23
5XX Other Purchased Services	507.13	376.00
6XX Supplies and Materials	1,317.89	1,439.82
810 Dues and Fees	629.00	704.00
8XX Other Expenditures	2,075.36	1,503.01
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	6,727.93	5,168.47
2XX Personal Services - Employee Benefits	341.29	330.41
3XX Purchased Professional and Technical Services	4,895.90	9,112.41



Trustees' Financial Summary

FY2012-13

Submit ID: 0536-48003524

28 Madison County
0536 Alder Elem

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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	8,573.97	7,681.67
			5XX Other Purchased Services	6,016.89	6,665.18
			6XX Supplies and Materials	5,280.00	9,618.51
		27XX Student Transportation Services			
			5XX Other Purchased Services	1,272.31	952.56
	280 Special Education - Local and State				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	5,419.78	6,053.21
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			8XX Other Expenditures	150.00	0.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	6,963.53	6,815.16
			2XX Personal Services - Employee Benefits	486.74	504.11
			5XX Other Purchased Services	97.68	108.78
			6XX Supplies and Materials	2,232.56	5,253.15
	898 School Safety Transfers to Building Reserve				
		998 School Safety Transfers to Building Reserve Fund			
		61XX Operating Transfers to Other Funds			
			911 School Safety Transfer to Building Reserve Fund	0.00	11,544.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>163,752.64</u>	<u>181,370.97</u>



Trustees' Financial Summary

FY2012-13

Submit ID: 0536-48003524

28 Madison County

0536 Alder Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						40,739.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						160,951.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						181,370.97	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	3,332.09	Less Last Year	0.00	(4b)		3,332.09	
						3,332.09	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						23,652.76	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0536-48003524

28 Madison County
0536 Alder Elem

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	5.31	4.60
2220 County On-Schedule Trans Reimb	2,769.70	1,585.50
3210 State On-Schedule Trans Reimb	2,769.70	1,585.50
3444 State School Block Grant	161.36	161.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,706.07	3,336.96

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
5XX Other Purchased Services	5,539.38	3,171.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,539.38	3,171.00

Schedule Of Changes Worksheet

Beginning Fund Balance	1,948.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,336.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,171.00	(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)	2,114.82	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0536-48003524

28 Madison County
0536 Alder Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

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

PRC Revenue	2012 Value	2013 Value
1621 Lunch Sales	2,232.83	2,560.57
3220 State Food Services Match	0.00	13.22
4550 Federal Child Nutrition	6,559.38	3,713.40
4552 Fresh Fruit And Vegetable	871.86	856.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,664.07	7,143.61

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

PRC Program Function Object	2012 Value	2013 Value
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	9,664.07	7,143.61
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	9,664.07	7,143.61

Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,143.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,143.61	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
		(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0536-48003524

28 Madison County
0536 Alder Elem

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	35.63	24.88
2240 County Retirement Distribution	17,320.53	17,071.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	17,356.16	17,096.77

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	12,986.15	12,715.72
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	2,295.90	1,900.62
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	589.49	397.42
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	560.98	552.03
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	16,432.52	15,565.79

Schedule Of Changes Worksheet

Beginning Fund Balance	9,928.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17,096.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	15,565.79	(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)	11,459.09	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0536-48003524

28 Madison County
0536 Alder Elem

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

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

PRC Revenue	2013 Value
149 Title II Part A 2011	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	1,068.00
161 MT Department of Transportation Grant	
3290 State - Other State Grants	950.00
318 Title I Improving Basic Programs 2012	
4200 Title I, Part A, Improving Basic Programs	1,203.00
319 Title I, Part A, Improving Basic Programs 2011	
4200 Title I, Part A, Improving Basic Programs	9,032.00
401 Interest	
1510 Interest Earnings	84.13
416 Rural Low Income (Title VI-B-2)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	11,057.80
813 Scoob Foundation Grant	
1900 Other Revenue from Local Sources	5,000.00
816 Sheridan Alder Park District	
1900 Other Revenue from Local Sources	1,362.00
817 FRASER DONATION	
1900 Other Revenue from Local Sources	500.00
818 Letterman Foundation	
1900 Other Revenue from Local Sources	500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	30,756.93

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

PRC Program Function Object	2013 Value
149 Title II Part A 2011	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,068.00
318 Title I Improving Basic Programs 2012	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	456.23
2XX Personal Services - Employee Benefits	71.04
318 Subtotal	527.27
319 Title I, Part A, Improving Basic Programs 2011	
1XX Regular Education Programs - Elementary/Secondary	



Trustees' Financial Summary

FY2012-13

Submit ID: 0536-48003524

28 Madison County
0536 Alder Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2013 Value
319 Title I, Part A, Improving Basic Programs 2011	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	7,967.26
2XX Personal Services - Employee Benefits	1,332.52
	9,299.78
319 Subtotal	
366 State OTO Capital Invest & Deferred Maintenance	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	1,130.71
416 Rural Low Income (Title VI-B-2)	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	3,518.95
6XX Supplies and Materials	2,664.67
8XX Other Expenditures	605.00
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	4,003.37
	10,791.99
416 Subtotal	
816 Sheridan Alder Park District	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	1,170.00
	23,987.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	



Trustees' Financial Summary

FY2012-13

Submit ID: 0536-48003524

28 Madison County
0536 Alder Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						34,703.87 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						30,756.93 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						23,987.75 (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)						41,473.05 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
149 Title II Part A 2011	1,068.00	1,068.00	0.00
161 MT Department of Transportation Grant	950.00	0.00	950.00
318 Title I Improving Basic Programs 2012	1,203.00	527.27	675.73
319 Title I, Part A, Improving Basic Programs 2011	9,032.00	9,299.78	-267.78
366 State OTO Capital Invest & Deferred Maintenance	0.00	1,130.71	-1,130.71
401 Interest	84.13	0.00	84.13
416 Rural Low Income (Title VI-B-2)	11,057.80	10,791.99	265.81
813 Scoob Foundation Grant	5,000.00	0.00	5,000.00
816 Sheridan Alder Park District	1,362.00	1,170.00	192.00
817 FRASER DONATION	500.00	0.00	500.00
818 Letterman Foundation	500.00	0.00	500.00
Total	<u>30,756.93</u>	<u>23,987.75</u>	<u>6,769.18</u>



Trustees' Financial Summary

FY2012-13

Submit ID: 0536-48003524

28 Madison County
0536 Alder Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	0.91	1.21
3281 State Technology Aid	165.16	181.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	166.07	182.32

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

PRC Program Function Object	2012 Value	2013 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		336.29 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		182.32 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00 (3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		518.61 (5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0536-48003524

28 Madison County
0536 Alder Elem

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	0.99	147.88
1900 Other Revenue from Local Sources	800.92	676.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	801.91	824.34

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

PRC Program Function Object	2012 Value	2013 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		801.98 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		824.34 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00 (3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		1,626.32 (5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0536-48003524

28 Madison County
0536 Alder Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	7,297.28	5,025.19
1190 Penalties and Interest on Taxes	50.34	11.77
1510 Interest Earnings	65.73	52.94
898 School Safety Transfers to Building Reserve		
5301 School Safety and Security Transfer	0.00	11,544.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>7,413.35</u>	<u>16,633.90</u>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	426.88	0.00
2XX Personal Services - Employee Benefits	29.64	0.00
3XX Purchased Professional and Technical Services	0.00	7,097.38
4XX Purchased Property Services	549.30	0.00
6XX Supplies and Materials	4,988.11	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>5,993.93</u>	<u>7,097.38</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		26,305.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		16,633.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		7,097.38	(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)		35,842.21	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0536-48003524

28 Madison County
0536 Alder Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2012 Value	2013 Value
1900 Other Revenue from Local Sources	1,678.00	0.00
1XXX Revenues from Student Activities	3,332.70	675.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,010.70	675.70

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

PRC Program Function Object	2012 Value	2013 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	3,798.38	643.52
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,798.38	643.52

Schedule Of Changes Worksheet

Beginning Fund Balance		6,884.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		675.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		643.52	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
			(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
			(4b)
		0.00	
			(4)
Ending Fund Balance (1 + 2 - 3 + 4)		6,916.99	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0536-48003524

28 Madison County
0536 Alder Elem

Detail Expenditure

Fund	Account	Description	2012 Value	2013 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	63,163.09	67,396.88
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,945.61	5,056.87
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	311.23
XX	XXX 26XX 41X	Energy Utility Services	7,478.47	7,215.67
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2012-13

Submit ID: 0536-48003524

28 Madison County

0536 Alder Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	4,203.64
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	4,203.64

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,401.12
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	6,053.21
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	6,053.21
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 Revenue (680).

Remember:

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

Percentage of Special Ed Funding FY2015 Maximum Budget: 75%



Trustees' Financial Summary

FY2012-13

Submit ID: 0536-48003524

28 Madison County

0536 Alder Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	0.00	0.00	0.00	0.00	
280	1XXX	2XX	0.00	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	6,053.21	0.00	0.00	0.00	
Totals			6,053.21	0.00	0.00	0.00	6,053.21

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.

* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY13.



Trustees' Financial Summary

FY2012-13

Submit ID: 0536-48003524

28 Madison County

0536 Alder Elem

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Machinery and Equipment	35,088.00	0.00	0.00	0.00	35,088.00
Totals at Historical Cost	35,088.00	0.00	0.00	0.00	35,088.00
Governmental Activities, Capital Assets, net	35,088.00	0.00	0.00	0.00	35,088.00

* 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.

Depreciation by Function for FY2013	Governmental Activities	Business-Type Activities	Adjustments
Operations and Maintenance (26XX)	1,754.40	0.00	0.00
Total Depreciation for FY2013	1,754.40	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2012-13

Submit ID: 0536-48003524

28 Madison County

0536 Alder Elem

Schedule of Changes in Long-Term Liabilities

(a)	(b)	(c)	(d)	(e)	(f)	(g)
Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-

Activities

Total Activity Long-Term
Liabilities

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

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