



# Trustees' Financial Summary

**FY2012-13**

**Submit ID: 0236-90258443**

**12 Deer Lodge County  
0236 Anaconda 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:** Kevin Patrick

**Phone #:** (406) 563-8277

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees:** Steve Tozzi

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent:** Michael O'Rourke

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

## Software

Accounting Package: Black Mountain

For FY13 did the district employ a certified special education director? Yes

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

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



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## Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
006	Exxon Mobile Donation	LOCAL	N/A	N/A
008	Archery Program	LOCAL	NA	NA
011	Montana State Hospital	LOCAL	N/A	N/A
012	Asthma Mini Grant	STATE	NA	NA
013	Rocky Mountain Elk Foundation	LOCAL	NA	NA
017	School Wellness Policy	FEDERAL	1202362111SW	10.574
019	Battle of the Books	LOCAL	N/A	N/A
022	Healthier US School Challenge	STATE	12-02362112HS	10.574
024	Tammy Hurley, Mary Francis Shreeve	LOCAL	N/A	N/A
027	PTA Donation	LOCAL	N/A	N/A
028	AWARE	LOCAL	N/A	N/A
133	Gifted and Talented	STATE	01202361313	State
312	Schoolwide Title	FEDERAL	1202363112	84.01A
313	Schoolwide Title	FEDERAL	01202363213	federal
352	Striving Readers	FEDERAL	1202363512	84.371C
353	Striving Readers	FEDERAL	01202363513	84.371C
772	IDEA Part B	FEDERAL	3997037712ALLO	84.027
773	IDEA Part B	FEDERAL		84.027
793	IDEA Preschool	FEDERAL		84.173A
898	KBH Medical Billing	LOCAL	NA	NA
899	Indirect Cost Pool/Miscellaneous	LOCAL	NA	NA
910	Budget Amendment			



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	640,788.76	40,208.81	9,244.63	75,940.67
02	Taxes Receivable - Real and Personal (120-149)	90,669.23	5,937.83	465.00	
03	Taxes Receivable - Protested (150-159)	103,466.82	6,893.44	197.50	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	6,435.56	530.27		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)	37,680.00			
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	879,040.37	53,570.35	9,907.13	75,940.67
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	13,042.79			
25	Deferred Revenue (680)	194,136.05	12,831.27	662.50	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	207,178.84	12,831.27	662.50	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	9,172.31			
48	Fund Balance for Budget	662,689.22	40,739.08	9,244.63	75,940.67
52	<b>TOTAL FUND BALANCE/EQUITY</b>	671,861.53	40,739.08	9,244.63	75,940.67
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	879,040.37	53,570.35	9,907.13	75,940.67



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		259,121.88	260,819.74	5,581.25
02	Taxes Receivable - Real and Personal (120-149)				363.07
03	Taxes Receivable - Protested (150-159)				728.64
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			250,093.90	348.33
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		259,121.88	510,913.64	7,021.29
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		1,648.86	7,446.79	
25	Deferred Revenue (680)			505.78	1,091.71
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>		1,648.86	7,952.57	1,091.71
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		257,473.02	502,961.07	5,929.58
52	<b>TOTAL FUND BALANCE/EQUITY</b>		257,473.02	502,961.07	5,929.58
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		259,121.88	510,913.64	7,021.29



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				46,259.23
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				46,259.23
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				46,259.23
52	<b>TOTAL FUND BALANCE/EQUITY</b>				46,259.23
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				46,259.23



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			53,595.79	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			53,595.79	
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			53,595.79	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			53,595.79	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			53,595.79	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	36,190.42	801,428.31		69,381.15
02	Taxes Receivable - Real and Personal (120-149)				2,389.32
03	Taxes Receivable - Protested (150-159)				4,237.66
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				92.00
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	36,190.42	801,428.31		76,100.13
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				6,626.98
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				6,626.98
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	36,190.42	801,428.31		69,473.15
52	<b>TOTAL FUND BALANCE/EQUITY</b>	36,190.42	801,428.31		69,473.15
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	36,190.42	801,428.31		76,100.13



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	208,818.41	2,461.53		
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)				
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	208,818.41	2,461.53		
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	208,818.41	2,461.53		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	208,818.41	2,461.53		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	208,818.41	2,461.53		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
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				
<b>LIABILITIES</b>					
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				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
<b>ASSETS AND OTHER DEBITS</b>					
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				
<b>LIABILITIES</b>					
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				
<b>FUND BALANCE/EQUITY</b>					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	1,186,261.98	0.00
1111 District Levy - Real Property	0.00	1,213,888.21
1112 District Levy - Personal Property	5,652.16	5,482.00
1114 District Levy - Pers Prop/Mobile Homes	39,429.38	56,086.93
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	125,542.77	75,913.02
1130 Tax Title and Property Sales	0.00	3,075.05
1190 Penalties and Interest on Taxes	13,008.19	10,959.92
1510 Interest Earnings	533.19	336.02
1900 Other Revenue from Local Sources	9,327.48	4,746.73
1945 Fees - Users/Resale of Supplies	357.98	113.14
3110 Direct State Aid	1,837,202.57	1,864,999.77
3111 Quality Educator	184,962.73	186,267.74
3112 At Risk Student	32,977.15	33,216.38
3113 Indian Education For All	15,708.00	15,565.20
3114 American Indian Achievement Gap	4,400.00	4,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	175,419.87	174,466.45
3117 State Tuition for State Placement	5,642.28	1,486.50
3120 State Guaranteed Tax Base Aid	870,576.16	869,554.89
3444 State School Block Grant	236,258.44	248,132.13
3446 SB372 Block Grant Reimbursement	0.00	11,173.64
5300 Operating Transfers from Other Funds	0.00	2,387.00
7810 Education Jobs Fund	2,154.73	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>4,745,415.06</b>	<b>4,782,050.72</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	1,851,004.55	1,800,481.99
2XX Personal Services - Employee Benefits	298,485.15	300,335.10
4XX Purchased Property Services	3,238.21	3,762.88
5XX Other Purchased Services	6,285.32	10,851.94
6XX Supplies and Materials	225,369.55	185,885.35
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	283,588.06	242,371.75
2XX Personal Services - Employee Benefits	25,919.70	19,879.84
5XX Other Purchased Services	1,145.30	1,173.88
6XX Supplies and Materials	8,536.74	9,937.67
<b>221X Improvement of Instruction Services</b>		
1XX Personal Services - Salaries	20,575.22	15,903.06



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

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

PRC	Program	Function	Object	2012 Value	2013 Value	
	<b>1XX Regular</b>	<b>Education Programs - Elementary/Secondary</b>				
		<b>221X</b>	<b>Improvement of Instruction Services</b>			
			2XX Personal Services - Employee Benefits	1,963.91	2,106.79	
			5XX Other Purchased Services	4,476.30	117.80	
			6XX Supplies and Materials	0.00	7.29	
		<b>222X</b>	<b>Educational Media Services</b>			
			1XX Personal Services - Salaries	75,445.56	76,879.55	
			2XX Personal Services - Employee Benefits	11,535.85	12,481.86	
			5XX Other Purchased Services	172.83	146.80	
			6XX Supplies and Materials	7,228.60	5,095.30	
		<b>23XX</b>	<b>Support Services - General Administration</b>			
			1XX Personal Services - Salaries	75,788.64	77,614.65	
			2XX Personal Services - Employee Benefits	13,608.26	16,516.92	
			3XX Purchased Professional and Technical Services	31,227.92	35,812.05	
			4XX Purchased Property Services	1,188.46	205.78	
			5XX Other Purchased Services	25,162.53	24,438.44	
			6XX Supplies and Materials	7,236.56	10,108.55	
			810 Dues and Fees	7,643.40	4,277.40	
		<b>24XX</b>	<b>Support Services - School Administration</b>			
			1XX Personal Services - Salaries	315,000.36	354,075.36	
			2XX Personal Services - Employee Benefits	62,459.01	72,246.33	
			4XX Purchased Property Services	3,820.67	700.22	
			5XX Other Purchased Services	10,583.63	9,960.07	
			6XX Supplies and Materials	8,543.06	15,444.69	
			7XX Property and Equipment Acquisition	2,100.00	0.00	
			810 Dues and Fees	2,529.00	6,492.66	
		<b>25XX</b>	<b>Support Services - Business</b>			
			1XX Personal Services - Salaries	126,631.59	128,532.07	
			2XX Personal Services - Employee Benefits	44,476.45	53,730.44	
			3XX Purchased Professional and Technical Services	3,960.00	0.00	
			4XX Purchased Property Services	12,791.42	511.45	
			5XX Other Purchased Services	4,001.85	4,216.85	
			6XX Supplies and Materials	14,683.33	12,959.58	
			810 Dues and Fees	495.00	0.00	
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	229,418.61	256,855.93	
			2XX Personal Services - Employee Benefits	73,842.12	94,459.23	
			4XX Purchased Property Services	200,773.08	189,394.55	
			5XX Other Purchased Services	16,377.07	19,292.72	
			6XX Supplies and Materials	37,089.97	42,033.14	
			7XX Property and Equipment Acquisition	20,602.82	0.00	
			8XX Other Expenditures	14,396.01	15,814.00	
		<b>4XXX</b>	<b>Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	2,148.55	1,809.00	



# Trustees' Financial Summary

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12 Deer Lodge County  
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## Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	366,590.61	414,372.11
			2XX Personal Services - Employee Benefits	34,340.05	50,987.71
			6XX Supplies and Materials	3,767.78	3,001.07
		<b>23XX Support Services - General Administration</b>			
			5XX Other Purchased Services	0.00	30.00
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	44,038.74	31,227.63
			2XX Personal Services - Employee Benefits	5,779.77	4,208.18
			4XX Purchased Property Services	0.00	384.14
			5XX Other Purchased Services	617.22	0.00
			810 Dues and Fees	0.00	190.20
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	12,701.06	12,434.44
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	17,085.97	17,072.12
			2XX Personal Services - Employee Benefits	2,520.51	2,739.42
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	0.00	3,814.22
			2XX Personal Services - Employee Benefits	0.00	17.82
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			5XX Other Purchased Services	0.00	18,928.17
			6XX Supplies and Materials	0.00	1,668.80
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	0.00	39,941.46
			2XX Personal Services - Employee Benefits	0.00	198.41
			3XX Purchased Professional and Technical Services	9,500.00	9,500.00
			4XX Purchased Property Services	0.00	4,475.38
			5XX Other Purchased Services	0.00	2,968.00
			6XX Supplies and Materials	0.00	18,904.46
	<b>999 Undistributed</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds	37,505.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				4,727,996.93	4,771,984.67



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

### Schedule Of Changes Worksheet

Beginning Fund Balance						680,707.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,782,050.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						4,771,984.67	(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	9,172.31	Less Last Year	28,084.07	(4b)		-18,911.76	
						-18,911.76	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						671,861.53	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	78,042.87	82,238.67
1112 District Levy - Personal Property	413.76	363.54
1114 District Levy - Pers Prop/Mobile Homes	2,362.68	3,577.08
1130 Tax Title and Property Sales	0.00	200.00
1190 Penalties and Interest on Taxes	871.82	702.93
1900 Other Revenue from Local Sources	255.60	179.28
2220 County On-Schedule Trans Reimb	44,720.67	44,540.49
3210 State On-Schedule Trans Reimb	40,266.41	40,491.36
3444 State School Block Grant	699.49	1,390.77
3446 SB372 Block Grant Reimbursement	0.00	650.52
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>167,633.30</b>	<b>174,334.64</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>27XX Student Transportation Services</b>		
5XX Other Purchased Services	122,024.94	125,419.32
<b>280 Special Education - Local and State</b>		
<b>27XX Student Transportation Services</b>		
5XX Other Purchased Services	50,104.25	51,689.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>172,129.19</b>	<b>177,108.82</b>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						43,513.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						174,334.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						177,108.82	(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)						40,739.08	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	0.00	8,866.53
1112 District Levy - Personal Property	0.00	23.58
1114 District Levy - Pers Prop/Mobile Homes	0.00	334.66
1130 Tax Title and Property Sales	0.00	5.12
1190 Penalties and Interest on Taxes	0.00	13.40
1510 Interest Earnings	0.00	1.34
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	9,244.63

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance		0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		9,244.63	(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)		9,244.63	(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:

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	64.23	46.35
1611 National School Lunch Program	76,282.14	72,487.70
1634 Daily Ala Carte Sales	20,147.59	16,513.29
1900 Other Revenue from Local Sources	477.01	455.34
4550 Federal Child Nutrition	254,214.61	258,464.83
4552 Fresh Fruit And Vegetable	31,988.21	32,002.98
6100 Material Prior Period Revenue Adjustments	0.00	-1,894.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	383,173.79	378,076.49

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

PRC Program Function Object	2012 Value	2013 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	146,515.56	149,653.09
2XX Personal Services - Employee Benefits	48,525.14	52,846.51
4XX Purchased Property Services	4,947.15	23,592.44
5XX Other Purchased Services	50.00	799.05
6XX Supplies and Materials	160,324.64	206,799.05
810 Dues and Fees	440.00	440.00
8XX Other Expenditures	208.10	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	361,010.59	434,130.14



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

### Schedule Of Changes Worksheet

Beginning Fund Balance						131,994.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						378,076.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						434,130.14	(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)						75,940.67	(5)



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

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

PRC Revenue	2012 Value	2013 Value
2240 County Retirement Distribution	548,662.59	537,975.22
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>548,662.59</b>	<b>537,975.22</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	301,025.47	291,985.73
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	41,104.58	35,257.83
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	2,960.07	2,276.60
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	10,777.50	11,065.60
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	11,403.16	11,717.32
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	45,968.07	85,829.62
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	18,139.47	18,421.47
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	28,522.16	32,875.01
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	54,349.70	68,400.23
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	6,395.29	4,573.71
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	2,475.76	2,509.49
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	745.14	829.44
<b>710 School Sponsored Extracurricular Activities</b>		
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	0.00	207.70
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		



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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	0.00	4,773.88
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				523,866.37	570,723.63

### Schedule Of Changes Worksheet

Beginning Fund Balance					290,221.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					537,975.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					570,723.63	(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)					257,473.02	(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:

<b>PRC Revenue</b>	<b>2013 Value</b>
<b>006 Exxon Mobile Donation</b>	
1920 Contributions/Donations from Private Sources	871.00
<b>012 Asthma Mini Grant</b>	
3290 State - Other State Grants	500.00
<b>017 School Wellness Policy</b>	
6100 Material Prior Period Revenue Adjustments	1,894.00
<b>019 Battle of the Books</b>	
1920 Contributions/Donations from Private Sources	1,950.00
<b>027 PTA Donation</b>	
1900 Other Revenue from Local Sources	19,608.31
<b>028 AWARE</b>	
1900 Other Revenue from Local Sources	800.00
<b>133 Gifted and Talented</b>	
3600 State Gifted & Talented Reimbursement	2,477.00
<b>312 Schoolwide Title</b>	
4940 Schoolwide Program	12,994.51
<b>313 Schoolwide Title</b>	
4940 Schoolwide Program	490,231.76
<b>352 Striving Readers</b>	
4230 Title I, Part E, Striving Readers	114,296.40
<b>353 Striving Readers</b>	
4230 Title I, Part E, Striving Readers	332,479.14
<b>773 IDEA Part B</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	320,005.00
<b>793 IDEA Preschool</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	12,780.00
<b>898 KBH Medical Billing</b>	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	454,162.38
<b>899 Indirect Cost Pool/Miscellaneous</b>	
1510 Interest Earnings	92.90
1900 Other Revenue from Local Sources	25.00
3355 Medicaid - Miscellaneous	12,299.38
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	14,786.28
<b>899 Subtotal</b>	27,203.56
 <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	 1,792,253.06



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2013 Value
006	Exxon Mobile Donation			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
		6XX Supplies and Materials		871.00
008	Archery Program			
	810 Community Recreation			
	33XX Community Services			
		6XX Supplies and Materials		69.84
011	Montana State Hospital			
	280 Special Education - Local and State			
	1XXX Instruction			
		5XX Other Purchased Services		22.20
	24XX Support Services - School Administration			
		1XX Personal Services - Salaries		437.12
		2XX Personal Services - Employee Benefits		69.15
				<hr/>
	011 Subtotal			528.47
012	Asthma Mini Grant			
	329 State Miscellaneous Grants			
	21XX Support Services - Students			
		1XX Personal Services - Salaries		412.20
		2XX Personal Services - Employee Benefits		64.70
		6XX Supplies and Materials		23.10
				<hr/>
	012 Subtotal			500.00
017	School Wellness Policy			
	465 Federal Miscellaneous Grants from OPI			
	21XX Support Services - Students			
		6XX Supplies and Materials		167.00
019	Battle of the Books			
	1XX Regular Education Programs - Elementary/Secondary			
	222X Educational Media Services			
		6XX Supplies and Materials		1,709.03
022	Healthier US School Challenge			
	465 Federal Miscellaneous Grants from OPI			
	221X Improvement of Instruction Services			
		1XX Personal Services - Salaries		384.72
		2XX Personal Services - Employee Benefits		58.61
		4XX Purchased Property Services		120.05
		6XX Supplies and Materials		223.53
				<hr/>
	022 Subtotal			786.91
024	Tammy Hurley, Mary Francis Shreeve			



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2013 Value
<b>024 Tammy Hurley, Mary Francis Shreeve</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	1,005.28
<b>027 PTA Donation</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>4XXX Facilities Acquisition and Construction Services</b>	
7XX Property and Equipment Acquisition	19,608.31
<b>028 AWARE</b>	
<b>280 Special Education - Local and State</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	109.76
6XX Supplies and Materials	186.75
	296.51
<b>028 Subtotal</b>	
<b>133 Gifted and Talented</b>	
<b>360 State Gifted &amp; Talented Reimbursement</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	666.52
6XX Supplies and Materials	1,810.48
	2,477.00
<b>133 Subtotal</b>	
<b>312 Schoolwide Title</b>	
<b>494 Schoolwide Program</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	5,655.31
2XX Personal Services - Employee Benefits	2,329.83
6XX Supplies and Materials	119.83
<b>221X Improvement of Instruction Services</b>	
5XX Other Purchased Services	4,889.17
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>	
940 Indirect Costs	0.37
	12,994.51
<b>312 Subtotal</b>	
<b>313 Schoolwide Title</b>	
<b>494 Schoolwide Program</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	343,759.79
2XX Personal Services - Employee Benefits	91,398.18
3XX Purchased Professional and Technical Services	15,844.00
<b>221X Improvement of Instruction Services</b>	
1XX Personal Services - Salaries	4,928.19
2XX Personal Services - Employee Benefits	751.64



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2013 Value
313	Schoolwide Title			
	494 Schoolwide Program			
		221X Improvement of Instruction Services		
		5XX Other Purchased Services		22,232.96
		62XX Resources Transferred to Other School Districts or Cooperatives		
		940 Indirect Costs		11,317.00
		<b>313 Subtotal</b>		490,231.76
352	Striving Readers			
	423 Montana Striving Readers Grant			
		1XXX Instruction		
		1XX Personal Services - Salaries		3,636.16
		2XX Personal Services - Employee Benefits		504.82
		5XX Other Purchased Services		1,389.74
		6XX Supplies and Materials		72,492.85
		21XX Support Services - Students		
		1XX Personal Services - Salaries		24,137.91
		2XX Personal Services - Employee Benefits		4,309.54
		221X Improvement of Instruction Services		
		1XX Personal Services - Salaries		3,065.43
		2XX Personal Services - Employee Benefits		475.35
		5XX Other Purchased Services		4,283.93
		62XX Resources Transferred to Other School Districts or Cooperatives		
		940 Indirect Costs		0.67
		<b>352 Subtotal</b>		114,296.40
353	Striving Readers			
	423 Montana Striving Readers Grant			
		1XXX Instruction		
		1XX Personal Services - Salaries		26,766.18
		2XX Personal Services - Employee Benefits		4,021.52
		6XX Supplies and Materials		18,651.10
		21XX Support Services - Students		
		2XX Personal Services - Employee Benefits		314.18
		221X Improvement of Instruction Services		
		1XX Personal Services - Salaries		97,657.12
		2XX Personal Services - Employee Benefits		23,818.71
		3XX Purchased Professional and Technical Services		141,512.89
		5XX Other Purchased Services		8,196.96
		7XX Property and Equipment Acquisition		9,573.50
	494 Schoolwide Program			
		21XX Support Services - Students		
		1XX Personal Services - Salaries		1,966.98



# Trustees' Financial Summary

FY2012-13

Submit ID: 0236-90258443

12 Deer Lodge County  
0236 Anaconda 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
		353	Subtotal	332,479.14
773	IDEA Part B			
	456	IDEA, Part B, Children with Disabilities		
		1XXX	Instruction	
			1XX Personal Services - Salaries	238,534.20
			2XX Personal Services - Employee Benefits	77,395.89
		21XX	Support Services - Students	
			3XX Purchased Professional and Technical Services	606.67
		62XX	Resources Transferred to Other School Districts or Cooperatives	
			940 Indirect Costs	3,468.24
		773	Subtotal	320,005.00
793	IDEA Preschool			
	457	IDEA Preschool		
		1XXX	Instruction	
			1XX Personal Services - Salaries	10,891.93
			2XX Personal Services - Employee Benefits	1,888.07
		793	Subtotal	12,780.00
898	KBH Medical Billing			
		1XX	Regular Education Programs - Elementary/Secondary	
		21XX	Support Services - Students	
			3XX Purchased Professional and Technical Services	454,162.38
899	Indirect Cost Pool/Miscellaneous			
	271	State and Federal Aggregate of Reimbursements/Indirect Costs		
		1XXX	Instruction	
			1XX Personal Services - Salaries	150.00
			2XX Personal Services - Employee Benefits	24.09
			6XX Supplies and Materials	687.90
		21XX	Support Services - Students	
			1XX Personal Services - Salaries	2,948.83
			2XX Personal Services - Employee Benefits	464.40
		221X	Improvement of Instruction Services	
			5XX Other Purchased Services	27.77
	365	Indian Education for All - OTO & Ongoing		
		1XXX	Instruction	
			1XX Personal Services - Salaries	300.00
			2XX Personal Services - Employee Benefits	42.58
			6XX Supplies and Materials	1,109.45
		221X	Improvement of Instruction Services	
			5XX Other Purchased Services	125.06
	367	OTO Full-time Kindergarten Start-up		



# Trustees' Financial Summary

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

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

PRC Program Function Object	2013 Value
<b>899 Indirect Cost Pool/Miscellaneous</b>	
<b>367 OTO Full-time Kindergarten Start-up</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	36,032.13
2XX Personal Services - Employee Benefits	13,440.72
	55,352.93
<b>899 Subtotal</b>	55,352.93
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,820,321.47

### Schedule Of Changes Worksheet

Beginning Fund Balance	538,400.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,792,253.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,820,321.47	(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                      7,371.30                      (4b)                      -7,371.30		
	-7,371.30	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	502,961.07	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
006 Exxon Mobile Donation	871.00	871.00	0.00
008 Archery Program	0.00	69.84	-69.84
011 Montana State Hospital	0.00	528.47	-528.47
012 Asthma Mini Grant	500.00	500.00	0.00
017 School Wellness Policy	1,894.00	167.00	1,727.00
019 Battle of the Books	1,950.00	1,709.03	240.97
022 Healthier US School Challenge	0.00	786.91	-786.91
024 Tammy Hurley, Mary Francis Shreeve	0.00	1,005.28	-1,005.28
027 PTA Donation	19,608.31	19,608.31	0.00
028 AWARE	800.00	296.51	503.49



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
133 Gifted and Talented	2,477.00	2,477.00	0.00
312 Schoolwide Title	12,994.51	12,994.51	0.00
313 Schoolwide Title	490,231.76	490,231.76	0.00
352 Striving Readers	114,296.40	114,296.40	0.00
353 Striving Readers	332,479.14	332,479.14	0.00
773 IDEA Part B	320,005.00	320,005.00	0.00
793 IDEA Preschool	12,780.00	12,780.00	0.00
898 KBH Medical Billing	454,162.38	454,162.38	0.00
899 Indirect Cost Pool/Miscellaneous	27,203.56	55,352.93	-28,149.37
<b>Total</b>	<b>1,792,253.06</b>	<b>1,820,321.47</b>	<b>-28,068.41</b>



# Trustees' Financial Summary

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12 Deer Lodge County  
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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:

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	9,984.47	2,405.23
1112 District Levy - Personal Property	59.69	25.58
1114 District Levy - Pers Prop/Mobile Homes	307.81	148.84
1130 Tax Title and Property Sales	0.00	20.30
1190 Penalties and Interest on Taxes	109.12	84.18
1340 Fees for Adult Education	918.52	794.00
1510 Interest Earnings	11.50	5.23
1900 Other Revenue from Local Sources	33.48	35.79
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>11,424.59</b>	<b>3,519.15</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	8,152.50	7,931.25
2XX Personal Services - Employee Benefits	40.69	47.51
4XX Purchased Property Services	0.00	250.00
5XX Other Purchased Services	0.00	75.00
6XX Supplies and Materials	7,774.04	818.42
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>15,967.23</b>	<b>9,122.18</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	11,532.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,519.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,122.18	(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)	5,929.58	(5)



# Trustees' Financial Summary

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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:

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	38.11	26.86
5300 Operating Transfers from Other Funds	37,505.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	37,543.11	26.86

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	1,157.42	2,237.82
2XX Personal Services - Employee Benefits	494.73	150.80
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	842.04	27.91
2XX Personal Services - Employee Benefits	72.08	2.85
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	0.00	2,059.41
2XX Personal Services - Employee Benefits	0.00	10.41
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	24,556.48	0.00
2XX Personal Services - Employee Benefits	3,767.20	0.00
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	10,558.08	1,898.90
2XX Personal Services - Employee Benefits	1,886.36	395.38
<b>456 IDEA, Part B, Children with Disabilities</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	734.00	0.00
2XX Personal Services - Employee Benefits	117.65	0.00
<b>999 Undistributed</b>		
<b>61XX Operating Transfers to Other Funds</b>		
910 Operating Transfers to Other Funds	0.00	2,387.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	44,186.04	9,170.48



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						55,402.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						26.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						9,170.48	(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)						46,259.23	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	47.39	26.01
4820 Federal Impact Aid - Title VIII	22,815.32	7,149.46
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	22,862.71	7,175.47

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

PRC Program Function Object	2012 Value	2013 Value
280 Special Education - Local and State		
21XX Support Services - Students		
1XX Personal Services - Salaries	28,173.59	0.00
2XX Personal Services - Employee Benefits	7,368.49	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	35,542.08	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance		46,420.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		7,175.47	(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)		53,595.79	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	54.85	22.45
3281 State Technology Aid	4,766.48	4,723.70
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,821.33	4,746.15

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
4XX Purchased Property Services	2,702.25	1,123.20
6XX Supplies and Materials	25,361.39	10,744.56
<b>21XX Support Services - Students</b>		
6XX Supplies and Materials	0.00	786.00
<b>24XX Support Services - School Administration</b>		
6XX Supplies and Materials	0.00	7,645.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	28,063.64	20,299.26

### Schedule Of Changes Worksheet

Beginning Fund Balance	51,743.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,746.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	20,299.26	(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)	36,190.42	(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:

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	157.87	125.04
1900 Other Revenue from Local Sources	787,169.47	12,769.04
3445 State Combined Fund School Block Grant	1,224.64	1,964.33
3447 SB372 Combined Block Grant Reimbursement	0.00	696.07
<b>910 Budget Amendment</b>		
1900 Other Revenue from Local Sources	0.00	776,022.40
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>788,551.98</b>	<b>791,576.88</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	2,000.00	0.00
2XX Personal Services - Employee Benefits	171.16	0.00
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	2,000.00	0.00
2XX Personal Services - Employee Benefits	171.25	0.00
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	600.00	0.00
2XX Personal Services - Employee Benefits	51.34	0.00
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	3,125.00	0.00
2XX Personal Services - Employee Benefits	267.44	0.00
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	1,500.00	0.00
2XX Personal Services - Employee Benefits	128.35	0.00
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	3,250.00	0.00
2XX Personal Services - Employee Benefits	461.49	0.00
4XX Purchased Property Services	175,742.81	10,276.85
6XX Supplies and Materials	5,726.90	2,900.78
7XX Property and Equipment Acquisition	100,861.75	27,870.74
<b>27XX Student Transportation Services</b>		
4XX Purchased Property Services	0.00	1,310.26
7XX Property and Equipment Acquisition	49,200.00	0.00
<b>4XXX Facilities Acquisition and Construction Services</b>		
4XX Purchased Property Services	0.00	699.60
7XX Property and Equipment Acquisition	414,410.55	106,323.68
<b>280 Special Education - Local and State</b>		



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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	5,500.00	0.00
			2XX Personal Services - Employee Benefits	470.69	0.00
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			6XX Supplies and Materials	20,726.20	0.00
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	3,000.00	0.00
			2XX Personal Services - Employee Benefits	397.79	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				789,762.72	149,381.91

### Schedule Of Changes Worksheet

Beginning Fund Balance					513,204.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					791,576.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					149,381.91	(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	353,970.84	(4b)	-353,970.84	
					-353,970.84	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					801,428.31	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 50 - Debt Service Fund

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	70,800.08	23,782.21
1112 District Levy - Personal Property	329.35	184.39
1114 District Levy - Pers Prop/Mobile Homes	2,141.49	1,337.15
1130 Tax Title and Property Sales	0.00	116.34
1190 Penalties and Interest on Taxes	564.64	478.20
1510 Interest Earnings	77.24	59.66
1900 Other Revenue from Local Sources	233.66	224.79
3120 State Guaranteed Tax Base Aid	66,911.53	65,706.70
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>141,057.99</b>	<b>91,889.44</b>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	110,000.00	115,000.00
850 Interest on Debt	13,810.00	9,520.00
860 Agent Fees/Issuance Costs	350.00	350.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>124,160.00</b>	<b>124,870.00</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	102,453.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	91,889.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	124,870.00	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	69,473.15	(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:

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	139.18	110.22
1900 Other Revenue from Local Sources	3,183.08	3,432.92
5200 Sale or Compensation for Loss of Assets	13,832.44	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	17,154.70	3,543.14

### 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	1,804.83	1,704.54
2XX Personal Services - Employee Benefits	284.07	275.17
4XX Purchased Property Services	13,467.84	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	15,556.74	1,979.71

### Schedule Of Changes Worksheet

Beginning Fund Balance	207,254.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,543.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,979.71	(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)	208,818.41	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	1.71	1.30
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1.71	1.30

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance	2,460.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1.30 (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)	2,461.53	(5)



# Trustees' Financial Summary

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## 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	361,935.72	401,603.31
XX	39X 1XXX 112	Certified Teacher Staff Salaries	16,499.04	16,731.97
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	2,172,807.83	2,073,625.55
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	73,738.92	57,988.76
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,273.91	206.95
XX	XXX 26XX 41X	Energy Utility Services	115,573.93	111,415.11
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	97,092.25	2,295.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	107,786.85	80,951.68
XX	XXX 4XXX 73X	Major Equipment-New	211,680.00	44,494.31
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: 0236-90258443

12 Deer Lodge County  
0236 Anaconda Elem

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	113,047.89
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	113,047.89

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	37,680.12
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	162,788.13
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	516,615.28
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: 100%**



# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	414,372.11	0.00	0.00	0.00
280	1XXX	2XX	50,987.71	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	3,001.07	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	31,227.63	0.00	0.00	0.00
280	24XX	2XX	4,208.18	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	384.14	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	12,434.44	0.00	0.00	0.00
<b>Totals</b>			516,615.28	0.00	0.00	516,615.28

*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

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	119,500.00	0.00	0.00	0.00	119,500.00
Land Improvements	217,887.55	0.00	96,916.16	0.00	314,803.71
Buildings	3,427,441.14	0.00	386,819.52	0.00	3,814,260.66
Machinery and Equipment	767,851.30	0.00	87,861.63	5,477.00	850,235.93
Construction in Progress	116,017.46	0.00	253,984.04	370,001.50	0.00
Totals at Historical Cost	4,648,697.45	0.00	825,581.35	375,478.50	5,098,800.30
Less Accumulated Depreciation For:					
Improvement Accum	82,391.10	0.00	13,143.58	0.00	95,534.68
Building Accum	1,970,438.13	0.00	71,159.64	0.00	2,041,597.77
Machinery and Equipment Accum	319,006.43	0.00	44,957.27	5,477.00	358,486.70
Total Accumulated Depreciation	2,371,835.66	0.00	129,260.49	5,477.00	2,495,619.15
Governmental Activities, Capital Assets, net	2,276,861.79	0.00	696,320.86	370,001.50	2,603,181.15

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

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

Depreciation by Function for FY2013	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	3,164.60	0.00	0.00
Support Services Staff (22XX)	81.00	0.00	0.00
General Administration (23XX)	500.00	0.00	0.00
School Administration (24XX)	4,768.73	0.00	0.00
Financial Administration (25XX)	5,138.83	0.00	0.00
Operations and Maintenance (26XX)	104,237.47	0.00	0.00
Transportation (27XX)	6,150.00	0.00	0.00
Food Service (31XX)	5,219.86	0.00	0.00
Total Depreciation for FY2013	129,260.49	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

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## 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-
<b>Governmental Activities*</b>							
Bonds							
12/21/2005	235,000.00	0.00	115,000.00	0.00	120,000.00	120,000.00	0.00
Compensated Absences	338,293.46	0.00	0.00	28,112.11	310,181.35	0.00	310,181.35
Other Post Employment Benefits	366,666.02	129,912.57	0.00	0.00	496,578.59	0.00	496,578.59
Total Governmental Activity							
Long-Term Liabilities	939,959.48	129,912.57	115,000.00	28,112.11	926,759.94	120,000.00	806,759.94

\* 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.