



Trustees' Financial Summary

FY2013-14

Submit ID: 0536-27969655

**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: Kathleen Wuelfing **Phone #:** (406) 842-5285

(Signature)

(Date)

Chair, Board of Trustees: Duke Gilman

(Signature)

(Date)

County Superintendent: Pam Birkeland

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY14 did the district employ a certified special education director? No

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

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
149	Title II Part A 2011	FEDERAL	2805361411	84.367
161	MT Department of Transportation Grant	STATE		
214	Title II Part A	FEDERAL	2805361408	84.367
314	Title I, Part A, Improving Basic Programs	FEDERAL	2805363108	84.010A
318	Title I Improving Basic Programs 2012	FEDERAL		84.010A
319	Title I, Part A, Improving Basic Programs 2011	FEDERAL	2805363111	84.010A
365	State OTO Indian Education for All	STATE		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
473	H1N1 Swine Flu Money	LOCAL		
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		



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	27,717.06	2,280.02		350.68
02	Taxes Receivable - Real and Personal (120-149)	1,085.94			
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	28,803.00	2,280.02		350.68
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,085.94			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	7,207.40			
48	Fund Balance for Budget	20,509.66	2,280.02		350.68
52	TOTAL FUND BALANCE/EQUITY	27,717.06	2,280.02		350.68
53	TOTAL LIABILITIES AND FUND BALANCE	28,803.00	2,280.02		350.68



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		7,674.97	38,979.59	
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		7,674.97	38,979.59	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		7,674.97	38,979.59	
52	TOTAL FUND BALANCE/EQUITY		7,674.97	38,979.59	
53	TOTAL LIABILITIES AND FUND BALANCE		7,674.97	38,979.59	



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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				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	847.20	3,134.40		
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	847.20	3,134.40		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
48	Fund Balance for Budget	847.20	3,134.40		
52	TOTAL FUND BALANCE/EQUITY	847.20	3,134.40		
53	TOTAL LIABILITIES AND FUND BALANCE	847.20	3,134.40		



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		41,137.60		
02	Taxes Receivable - Real and Personal (120-149)		72.43		
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		41,210.03		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		72.43		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget		41,137.60		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		41,137.60		



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53	TOTAL LIABILITIES AND FUND BALANCE		41,210.03	
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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (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				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (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)			6,889.69	
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			6,889.69	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			6,889.69	
52	TOTAL FUND BALANCE/EQUITY			6,889.69	
53	TOTAL LIABILITIES AND FUND BALANCE			6,889.69	



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	156.75	2,229.92		
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	156.75	2,229.92		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)	156.75	2,229.92		
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	156.75	2,229.92		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	156.75	2,229.92		



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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					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

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					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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

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

PRC Revenue	2013 Value	2014 Value
1110 District Tax Levy	59,380.86	77,816.73
1190 Penalties and Interest on Taxes	166.92	137.73
1510 Interest Earnings	103.89	40.65
3110 Direct State Aid	74,030.98	70,496.10
3111 Quality Educator	6,084.00	6,084.00
3112 At Risk Student	1,097.20	1,079.51
3113 Indian Education For All	571.20	469.20
3114 American Indian Achievement Gap	400.00	200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	4,203.64	2,105.74
3116 Data For Achievement	0.00	230.00
3444 State School Block Grant	14,178.90	14,178.90
3445 State Combined Fund School Block Grant	104.72	104.72
3446 SB372 Block Grant Reimbursement	589.57	0.00
3447 SB372 Combined Block Grant Reimbursement	39.97	0.00
6100 Material Prior Period Revenue Adjustments	0.00	27.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	160,951.85	172,971.03

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	81,285.44	80,503.33
2XX Personal Services - Employee Benefits	5,543.74	5,227.26
3XX Purchased Professional and Technical Services	2,366.90	1,220.55
5XX Other Purchased Services	612.96	394.73
6XX Supplies and Materials	2,678.17	5,845.49
8XX Other Expenditures	720.56	1,107.55
23XX Support Services - General Administration		
1XX Personal Services - Salaries	12,755.79	17,183.09
2XX Personal Services - Employee Benefits	123.73	80.57
3XX Purchased Professional and Technical Services	1,453.23	541.65
5XX Other Purchased Services	376.00	3,045.77
6XX Supplies and Materials	1,439.82	2,462.94
810 Dues and Fees	704.00	838.00
8XX Other Expenditures	1,503.01	8,158.29
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	5,168.47	6,179.86
2XX Personal Services - Employee Benefits	330.41	211.06
3XX Purchased Professional and Technical Services	9,112.41	7,721.16
4XX Purchased Property Services	7,681.67	8,626.65



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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	2013 Value	2014 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			5XX Other Purchased Services	6,665.18	6,513.26
			6XX Supplies and Materials	9,618.51	3,858.95
			8XX Other Expenditures	0.00	33.80
		27XX Student Transportation Services			
			5XX Other Purchased Services	952.56	1,776.80
	280 Special Education - Local and State				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	6,053.21	3,032.23
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	6,815.16	7,435.99
			2XX Personal Services - Employee Benefits	504.11	361.81
			5XX Other Purchased Services	108.78	0.00
			6XX Supplies and Materials	5,253.15	421.25
898	998 School Safety Transfers to Building Reserve Fund				
		61XX Operating Transfers to Other Funds			
			911 School Safety Transfer to Building Reserve Fund	11,544.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				181,370.97	172,782.04

Schedule Of Changes Worksheet

Beginning Fund Balance					23,652.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					172,971.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					172,782.04	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	7,207.40	Less Last Year	3,332.09	(4b)	3,875.31	
Ending Fund Balance (1 + 2 - 3 + 4)					3,875.31	(4)
					27,717.06	(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	2013 Value	2014 Value
1510 Interest Earnings	4.60	3.84
2220 County On-Schedule Trans Reimb	1,585.50	1,590.75
3210 State On-Schedule Trans Reimb	1,585.50	1,590.75
3444 State School Block Grant	161.36	161.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,336.96	3,346.70

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
5XX Other Purchased Services	3,171.00	3,181.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,171.00	3,181.50

Schedule Of Changes Worksheet

Beginning Fund Balance		2,114.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		3,346.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		3,181.50	(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)		2,280.02	(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	2013 Value	2014 Value
1510 Interest Earnings	0.00	0.03
1611 National School Lunch Program	0.00	941.00
1621 Lunch Sales	2,560.57	452.90
3220 State Food Services Match	13.22	0.00
4550 Federal Child Nutrition	3,713.40	2,268.68
4552 Fresh Fruit And Vegetable	856.42	578.30

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,143.61	4,240.91
--	----------	----------

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

PRC Program Function Object	2013 Value	2014 Value
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	7,143.61	3,890.23

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	7,143.61	3,890.23
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Schedule Of Changes Worksheet

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,240.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,890.23	(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)					350.68	(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	2013 Value	2014 Value
1510 Interest Earnings	24.88	9.63
2240 County Retirement Distribution	17,071.89	19,091.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	17,096.77	19,101.45

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	12,715.72	12,732.23
810 Dues and Fees	0.00	6,367.27
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	1,900.62	2,703.34
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	397.42	478.17
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	552.03	604.56
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	15,565.79	22,885.57

Schedule Of Changes Worksheet

Beginning Fund Balance					11,459.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					19,101.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					22,885.57	(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	
Ending Fund Balance (1 + 2 - 3 + 4)					0.00	(4)
					7,674.97	(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:

PRC Revenue	2014 Value
214 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	1,178.00
318 Title I Improving Basic Programs 2012	
4200 Title I, Part A, Improving Basic Programs	8,879.00
6100 Material Prior Period Revenue Adjustments	237.91
318 Subtotal	9,116.91
401 Interest	
1510 Interest Earnings	57.03
416 Rural Low Income (Title VI-B-2)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	29,251.08
813 Scoob Foundation Grant	
1920 Contributions/Donations from Private Sources	3,000.00
816 Sheridan Alder Park District	
1920 Contributions/Donations from Private Sources	1,000.00
817 FRASER DONATION	
1920 Contributions/Donations from Private Sources	300.00
818 Letterman Foundation	
1920 Contributions/Donations from Private Sources	500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	44,403.02

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

PRC Program Function Object	2014 Value
149 Title II Part A 2011	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,178.00
5XX Other Purchased Services	52.64
149 Subtotal	1,230.64
318 Title I Improving Basic Programs 2012	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
2XX Personal Services - Employee Benefits	1,278.44
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	7,317.89



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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	2014 Value
			318 Subtotal	8,596.33
416	Rural Low Income (Title VI-B-2)			
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX Instruction		
			5XX Other Purchased Services	2,099.60
			6XX Supplies and Materials	25,634.63
			810 Dues and Fees	170.00
			8XX Other Expenditures	146.99
		23XX Support Services - General Administration		
			3XX Purchased Professional and Technical Services	18.00
			6XX Supplies and Materials	315.00
			416 Subtotal	28,384.22
813	Scoob Foundation Grant			
	810 Community Recreation			
		33XX Community Services		
			2XX Personal Services - Employee Benefits	744.39
		8XX Community Services Programs		
		33XX Community Services		
			1XX Personal Services - Salaries	6,753.40
			813 Subtotal	7,497.79
816	Sheridan Alder Park District			
	810 Community Recreation			
		33XX Community Services		
			3XX Purchased Professional and Technical Services	1,187.50
			Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	46,896.48



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						41,473.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						44,403.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						46,896.48	(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)						38,979.59	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
149 Title II Part A 2011	0.00	1,230.64	-1,230.64
214 Title II Part A	1,178.00	0.00	1,178.00
318 Title I Improving Basic Programs 2012	9,116.91	8,596.33	520.58
401 Interest	57.03	0.00	57.03
416 Rural Low Income (Title VI-B-2)	29,251.08	28,384.22	866.86
813 Scoob Foundation Grant	3,000.00	7,497.79	-4,497.79
816 Sheridan Alder Park District	1,000.00	1,187.50	-187.50
817 FRASER DONATION	300.00	0.00	300.00
818 Letterman Foundation	500.00	0.00	500.00
Total	<u>44,403.02</u>	<u>46,896.48</u>	<u>-2,493.46</u>



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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	2013 Value	2014 Value
1510 Interest Earnings	1.21	1.05
3281 State Technology Aid	181.11	327.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	182.32	328.59

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

PRC Program Function Object	2013 Value	2014 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	518.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	328.59	(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)	847.20	(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	2013 Value	2014 Value
1510 Interest Earnings	147.88	3.05
1900 Other Revenue from Local Sources	676.46	1,505.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	824.34	1,508.08

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

PRC Program Function Object	2013 Value	2014 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	1,626.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,508.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,134.40	(5)



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

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

PRC Revenue	2013 Value	2014 Value
1110 District Tax Levy	5,025.19	5,204.81
1114 District Levy - Pers Prop/Mobile Homes	0.00	27.47
1190 Penalties and Interest on Taxes	11.77	10.17
1510 Interest Earnings	52.94	52.94
898		
5301 School Safety and Security Transfer	11,544.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	16,633.90	5,295.39

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	7,097.38	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	7,097.38	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance					35,842.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,295.39	(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)					41,137.60	(5)



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

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

PRC Revenue	2013 Value	2014 Value
1900 Other Revenue from Local Sources	0.00	1,104.00
1XXX Revenues from Student Activities	675.70	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	675.70	1,104.00

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

PRC Program Function Object	2013 Value	2014 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	643.52	1,131.30
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	643.52	1,131.30

Schedule Of Changes Worksheet

Beginning Fund Balance	6,916.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,104.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,131.30	(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)	6,889.69	(5)



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Detail Expenditure

Fund	Account	Description	2013 Value	2014 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	67,396.88	73,668.00
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	5,056.87	10,074.74
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	311.23	1,274.00
XX	XXX 26XX 41X	Energy Utility Services	7,215.67	8,160.65
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



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	2,105.74
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	2,105.74

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	701.82
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	3,032.23
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	3,032.23
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

Percentage of Special Ed Funding FY2016 Maximum Budget: 75%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	2XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	3,032.23	0.00	0.00	0.00	0.00
Totals			3,032.23	0.00	0.00	0.00	0.00

3,032.23

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

* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY14 in TEAMS.



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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
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 FY2014	Governmental Activities	Business-Type Activities	Adjustments
Operations and Maintenance (26XX)	1,754.40	0.00	0.00
Total Depreciation for FY2014	1,754.40	0.00	0.00

*** Has comment.



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Schedule of Changes in Long-Term Liabilities

(a)	(b)	(c)	(d)	(e)	(f)	(g)
Beginning Balance (7/1/2013)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2014) [a + b - c - d]	Current Portion Due FY2015	Long-Term Portion Due FY2016-

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.