



Trustees' Financial Summary

FY2013-14

Submit ID: 0236-95115225

**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: Bryan Lorengo

(Signature)

(Date)

County Superintendent: Michael O'Rourke

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY14 did the district employ a certified special education director? **Yes**

As reported through TEAMS - Terms of Employment, 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, 13, 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
019	Battle of the Books	LOCAL	N/A	N/A
022	Healthier US School Challenge	STATE	12-02362112HS	10.574
027	PTA Donation	LOCAL	N/A	N/A
028	AWARE	LOCAL	N/A	N/A
032	Health Wellness Committee Donation	LOCAL	N/A	N/A
034	Lincoln Program	STATE	N/A	N/A
041	Broadcom Masters Award	LOCAL	N/A	N/A
133	Gifted and Talented	STATE	01202361313	State
134	Gifted and Talented	STATE	1202361314	State
313	Schoolwide Title	FEDERAL	01202363213	federal
314	Schoolwide Projects	FEDERAL	01202363214	federal
353	Striving Readers	FEDERAL	01202363513	84.371C
354	Striving Readers	FEDERAL	01202363514	84.371C
514	Center of Excellence	STATE	N/A	N/A
774	IDEA Part B (Trans from Coop)	FEDERAL	3997037714ALLO	84.027A
794	IDEA Preschool (Trans from Coop)	FEDERAL		84.173A
800	ASPIRE	LOCAL	N/A	N/A
897	Montana Administrative Claiming (MAC)	STATE	N?A	N/A
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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	622,544.55	61,585.75	16,098.54	2,110.02
02	Taxes Receivable - Real and Personal (120-149)	136,452.84	10,590.96	472.63	
03	Taxes Receivable - Protested (150-159)	129,056.88	9,084.51	335.13	
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)	38,748.00			
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	933,237.83	81,791.49	16,906.30	2,110.02
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)	12,994.45			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	12,994.45			
DEFERRED INFLOWS					
36	Deferred Inflows (680)	265,509.72	19,675.47	807.76	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	35,889.67			
48	Fund Balance for Budget	618,843.99	62,116.02	16,098.54	2,110.02
52	TOTAL FUND BALANCE/EQUITY	654,733.66	62,116.02	16,098.54	2,110.02
53	TOTAL LIABILITIES AND FUND BALANCE	933,237.83	81,791.49	16,906.30	2,110.02



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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)		196,814.32	198,189.81	4,538.35
02	Taxes Receivable - Real and Personal (120-149)				831.85
03	Taxes Receivable - Protested (150-159)				864.86
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			194,847.00	348.33
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		196,814.32	393,036.81	6,583.39
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)		1,844.68	3,168.10	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		1,844.68	3,168.10	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				1,696.71
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		194,969.64	389,868.71	4,886.68
52	TOTAL FUND BALANCE/EQUITY		194,969.64	389,868.71	4,886.68
53	TOTAL LIABILITIES AND FUND BALANCE		196,814.32	393,036.81	6,583.39



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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)				38,800.60
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				38,800.60
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				38,800.60
52	TOTAL FUND BALANCE/EQUITY				38,800.60
53	TOTAL LIABILITIES AND FUND BALANCE				38,800.60



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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)			62,921.45	
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			62,921.45	
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			62,921.45	
52	TOTAL FUND BALANCE/EQUITY			62,921.45	
53	TOTAL LIABILITIES AND FUND BALANCE			62,921.45	



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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)	28,762.62	1,477,633.57		-3,061.99
02	Taxes Receivable - Real and Personal (120-149)				5,308.96
03	Taxes Receivable - Protested (150-159)				5,258.86
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				92.00
06	Other Current Assets (190-210)		89,693.00		
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	28,762.62	1,567,326.57		7,597.83
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)				10,567.82
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		111,707.31		
39	Reserve for Endowments (954)				
48	Fund Balance for Budget	28,762.62	1,455,619.26		-2,969.99
52	TOTAL FUND BALANCE/EQUITY	28,762.62	1,567,326.57		-2,969.99
53	TOTAL LIABILITIES AND FUND BALANCE	28,762.62	1,567,326.57		7,597.83



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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)	210,375.65	80,876.36		
02	Taxes Receivable - Real and Personal (120-149)		6,070.03		
03	Taxes Receivable - Protested (150-159)		1,977.12		
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	210,375.65	88,923.51		
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)		8,047.15		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	210,375.65	80,876.36		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	210,375.65	80,876.36		



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53	TOTAL LIABILITIES AND FUND BALANCE	210,375.65	88,923.51		
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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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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)				
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)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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)				
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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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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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
1111 District Levy - Real Property	1,213,888.21	1,229,512.51
1112 District Levy - Personal Property	5,482.00	7,292.70
1114 District Levy - Pers Prop/Mobile Homes	56,086.93	37,633.76
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	75,913.02	63,315.27
1130 Tax Title and Property Sales	3,075.05	79.56
1190 Penalties and Interest on Taxes	10,959.92	8,372.13
1510 Interest Earnings	336.02	217.57
1900 Other Revenue from Local Sources	4,746.73	4,816.86
1945 Fees - Users/Resale of Supplies	113.14	613.09
3110 Direct State Aid	1,864,999.77	1,892,424.56
3111 Quality Educator	186,267.74	179,785.24
3112 At Risk Student	33,216.38	39,199.26
3113 Indian Education For All	15,565.20	15,463.20
3114 American Indian Achievement Gap	4,200.00	5,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	174,466.45	198,141.63
3116 Data For Achievement	0.00	7,580.00
3117 State Tuition for State Placement	1,486.50	0.00
3120 State Guaranteed Tax Base Aid	869,554.89	873,881.82
3444 State School Block Grant	248,132.13	248,132.13
3446 SB372 Block Grant Reimbursement	11,173.64	0.00
5300 Operating Transfers from Other Funds	2,387.00	4,981.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,782,050.72	4,816,442.29

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	1,800,481.99	1,879,958.51
2XX Personal Services - Employee Benefits	300,335.10	317,986.09
4XX Purchased Property Services	3,762.88	10,995.91
5XX Other Purchased Services	10,851.94	10,288.09
6XX Supplies and Materials	185,885.35	159,503.16
21XX Support Services - Students		
1XX Personal Services - Salaries	242,371.75	259,997.17
2XX Personal Services - Employee Benefits	19,879.84	30,668.70
5XX Other Purchased Services	1,173.88	641.29
6XX Supplies and Materials	9,937.67	9,527.77
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	15,903.06	9,402.70
2XX Personal Services - Employee Benefits	2,106.79	932.72



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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				
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	117.80	424.14
			6XX Supplies and Materials	7.29	0.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	76,879.55	80,068.34
			2XX Personal Services - Employee Benefits	12,481.86	12,918.54
			5XX Other Purchased Services	146.80	0.00
			6XX Supplies and Materials	5,095.30	12,001.81
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	77,614.65	59,507.69
			2XX Personal Services - Employee Benefits	16,516.92	12,575.67
			3XX Purchased Professional and Technical Services	35,812.05	28,556.55
			4XX Purchased Property Services	205.78	492.45
			5XX Other Purchased Services	24,438.44	25,523.27
			6XX Supplies and Materials	10,108.55	6,434.84
			810 Dues and Fees	4,277.40	9,303.70
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	354,075.36	359,955.75
			2XX Personal Services - Employee Benefits	72,246.33	90,229.82
			4XX Purchased Property Services	700.22	48.22
			5XX Other Purchased Services	9,960.07	6,482.65
			6XX Supplies and Materials	15,444.69	4,054.09
			810 Dues and Fees	6,492.66	2,291.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	128,532.07	103,443.37
			2XX Personal Services - Employee Benefits	53,730.44	46,259.99
			4XX Purchased Property Services	511.45	3,727.46
			5XX Other Purchased Services	4,216.85	3,690.99
			6XX Supplies and Materials	12,959.58	17,399.09
			810 Dues and Fees	0.00	225.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	256,855.93	247,077.35
			2XX Personal Services - Employee Benefits	94,459.23	87,938.61
			4XX Purchased Property Services	189,394.55	167,464.87
			5XX Other Purchased Services	19,292.72	19,099.48
			6XX Supplies and Materials	42,033.14	44,190.25
			8XX Other Expenditures	15,814.00	17,662.00
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	1,809.00	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	414,372.11	445,308.48
			2XX Personal Services - Employee Benefits	50,987.71	65,104.72



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12 Deer Lodge County
0236 Anaconda Elem

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

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

PRC	Program	Function	Object	2013 Value	2014 Value
	280 Special Education - Local and State				
		1XXX Instruction			
			6XX Supplies and Materials	3,001.07	3,496.55
		21XX Support Services - Students			
			1XX Personal Services - Salaries	0.00	13,674.25
			2XX Personal Services - Employee Benefits	0.00	2,661.42
		23XX Support Services - General Administration			
			5XX Other Purchased Services	30.00	0.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	31,227.63	36,626.55
			2XX Personal Services - Employee Benefits	4,208.18	3,741.79
			4XX Purchased Property Services	384.14	0.00
			810 Dues and Fees	190.20	265.70
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	12,434.44	12,314.67
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	17,072.12	17,954.51
			2XX Personal Services - Employee Benefits	2,739.42	2,845.84
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	3,814.22	4,287.96
			2XX Personal Services - Employee Benefits	17.82	22.38
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			4XX Purchased Property Services	0.00	3,066.41
			5XX Other Purchased Services	18,928.17	19,905.91
			6XX Supplies and Materials	1,668.80	1,364.95
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	39,941.46	54,632.78
			2XX Personal Services - Employee Benefits	198.41	284.79
			3XX Purchased Professional and Technical Services	9,500.00	0.00
			4XX Purchased Property Services	4,475.38	1,439.78
			5XX Other Purchased Services	2,968.00	1,056.04
			6XX Supplies and Materials	18,904.46	11,282.94
	Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:			<u>4,771,984.67</u>	<u>4,860,287.52</u>



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

Schedule Of Changes Worksheet

Beginning Fund Balance						671,861.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,816,442.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						4,860,287.52	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	35,889.67	Less Last Year	9,172.31	(4b)		26,717.36	
						26,717.36	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						654,733.66	(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
1111 District Levy - Real Property	82,238.67	107,094.07
1112 District Levy - Personal Property	363.54	531.92
1114 District Levy - Pers Prop/Mobile Homes	3,577.08	3,193.95
1130 Tax Title and Property Sales	200.00	0.00
1190 Penalties and Interest on Taxes	702.93	497.39
1900 Other Revenue from Local Sources	179.28	385.09
2220 County On-Schedule Trans Reimb	44,540.49	44,540.49
3210 State On-Schedule Trans Reimb	40,491.36	37,234.97
3444 State School Block Grant	1,390.77	1,390.77
3446 SB372 Block Grant Reimbursement	650.52	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	174,334.64	194,868.65

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	0.00	4,885.30
2XX Personal Services - Employee Benefits	0.00	848.38
25XX Support Services - Business		
1XX Personal Services - Salaries	0.00	3,329.00
2XX Personal Services - Employee Benefits	0.00	1,148.12
27XX Student Transportation Services		
5XX Other Purchased Services	125,419.32	123,582.67
280 Special Education - Local and State		
27XX Student Transportation Services		
5XX Other Purchased Services	51,689.50	39,698.24
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	177,108.82	173,491.71



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12 Deer Lodge County
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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						40,739.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						194,868.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						173,491.71	(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)						62,116.02	(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	2013 Value	2014 Value
1110 District Tax Levy	8,866.53	0.00
1111 District Levy - Real Property	0.00	6,562.64
1112 District Levy - Personal Property	23.58	31.49
1114 District Levy - Pers Prop/Mobile Homes	334.66	194.06
1130 Tax Title and Property Sales	5.12	0.00
1190 Penalties and Interest on Taxes	13.40	36.05
1510 Interest Earnings	1.34	3.73
1900 Other Revenue from Local Sources	0.00	25.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,244.63	6,853.91

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		9,244.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		6,853.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		16,098.54	(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	46.35	13.44
1611 National School Lunch Program	72,487.70	78,804.59
1634 Daily Ala Carte Sales	16,513.29	9,692.15
1900 Other Revenue from Local Sources	455.34	496.49
3220 State Food Services Match	0.00	2,321.45
4550 Federal Child Nutrition	258,464.83	222,670.66
4552 Fresh Fruit And Vegetable	32,002.98	26,179.65
6100 Material Prior Period Revenue Adjustments	-1,894.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	378,076.49	340,178.43

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

PRC Program Function Object	2013 Value	2014 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	149,653.09	151,140.96
2XX Personal Services - Employee Benefits	52,846.51	65,941.50
4XX Purchased Property Services	23,592.44	938.96
5XX Other Purchased Services	799.05	203.99
6XX Supplies and Materials	206,799.05	195,243.67
810 Dues and Fees	440.00	540.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	434,130.14	414,009.08



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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						75,940.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						340,178.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						414,009.08	(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)						2,110.02	(5)



Trustees' Financial Summary

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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
2240 County Retirement Distribution	537,975.22	620,824.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	537,975.22	620,824.08

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	291,985.73	300,144.85
810 Dues and Fees	0.00	111,090.17
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	35,257.83	39,362.84
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	2,276.60	1,456.78
222X Educational Media Services		
2XX Personal Services - Employee Benefits	11,065.60	12,411.49
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	11,717.32	10,320.29
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	85,829.62	52,976.24
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	18,421.47	16,373.36
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	32,875.01	34,242.44
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	68,400.23	84,922.47
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	0.00	3,277.68
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	4,573.71	5,742.01
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,509.49	2,782.63
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	829.44	759.25
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		



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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	2013 Value	2014 Value
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits	207.70	257.63
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits	4,773.88	7,207.33
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				570,723.63	683,327.46

Schedule Of Changes Worksheet

Beginning Fund Balance					257,473.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					620,824.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					683,327.46	(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)					194,969.64	(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
006 Exxon Mobile Donation	
1920 Contributions/Donations from Private Sources	1,000.00
008 Archery Program	
1945 Fees - Users/Resale of Supplies	105.00
011 Montana State Hospital	
1960 Services Provided Other Local Governmental Units	2,966.88
012 Asthma Mini Grant	
3290 State - Other State Grants	500.00
013 Rocky Mountain Elk Foundation	
1920 Contributions/Donations from Private Sources	5.78
019 Battle of the Books	
1920 Contributions/Donations from Private Sources	1,500.00
032 Health Wellness Committee Donation	
1920 Contributions/Donations from Private Sources	5,000.00
034 Lincoln Program	
3117 State Tuition for State Placement	16,693.86
041 Broadcom Masters Award	
1920 Contributions/Donations from Private Sources	2,000.00
134 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	503.05
313 Schoolwide Title	
4940 Schoolwide Program	11,354.24
6100 Material Prior Period Revenue Adjustments	75.00
313 Subtotal	11,429.24
314 Schoolwide Projects	
4940 Schoolwide Program	515,991.32
353 Striving Readers	
4230 Title I, Part E, Striving Readers	62,510.86
354 Striving Readers	
4230 Title I, Part E, Striving Readers	242,485.63
514 Center of Excellence	
3117 State Tuition for State Placement	139,103.80
774 IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	263,000.00
794 IDEA Preschool (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	12,388.00
800 ASPIRE	
1900 Other Revenue from Local Sources	10,000.00
897 Montana Administrative Claiming (MAC)	



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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
897 Montana Administrative Claiming (MAC)	
3357 Montana Administrative Claiming Reimbursement	22,437.45
898 KBH Medical Billing	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	304,589.52
899 Indirect Cost Pool/Miscellaneous	
1510 Interest Earnings	106.06
1900 Other Revenue from Local Sources	10.00
3355 Medicaid - Miscellaneous	9,869.34
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	35,302.13
	45,287.53
899 Subtotal	45,287.53
 Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	 1,659,497.92

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

PRC Program Function Object	2014 Value
006 Exxon Mobile Donation	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	241.35
008 Archery Program	
810 Community Recreation	
33XX Community Services	
6XX Supplies and Materials	138.56
011 Montana State Hospital	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	1,770.38
2XX Personal Services - Employee Benefits	257.10
5XX Other Purchased Services	211.68
	2,239.16
011 Subtotal	2,239.16
012 Asthma Mini Grant	
329 State Miscellaneous Grants	
21XX Support Services - Students	
1XX Personal Services - Salaries	348.50
2XX Personal Services - Employee Benefits	59.08
6XX Supplies and Materials	92.42
	500.00
012 Subtotal	500.00



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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
013 Rocky Mountain Elk Foundation	
1XX Regular Education Programs - Elementary/Secondary	
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	5.78
019 Battle of the Books	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	
6XX Supplies and Materials	782.18
022 Healthier US School Challenge	
465 Federal Miscellaneous Grants from OPI	
21XX Support Services - Students	
6XX Supplies and Materials	213.09
028 AWARE	
280 Special Education - Local and State	
1XXX Instruction	
6XX Supplies and Materials	329.86
034 Lincoln Program	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	16,693.86
134 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
6XX Supplies and Materials	23.05
221X Improvement of Instruction Services	
5XX Other Purchased Services	480.00
	503.05
313 Schoolwide Title	
494 Schoolwide Program	
1XXX Instruction	
2XX Personal Services - Employee Benefits	508.43
221X Improvement of Instruction Services	
5XX Other Purchased Services	10,920.39
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	0.42
	11,429.24
314 Schoolwide Projects	
494 Schoolwide Program	
1XXX Instruction	
1XX Personal Services - Salaries	319,857.62



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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
314 Schoolwide Projects				
494 Schoolwide Program				
		1XXX Instruction		
		2XX	Personal Services - Employee Benefits	86,238.03
		3XX	Purchased Professional and Technical Services	49,790.50
		6XX	Supplies and Materials	4,895.20
		221X Improvement of Instruction Services		
		1XX	Personal Services - Salaries	864.28
		2XX	Personal Services - Employee Benefits	137.57
		5XX	Other Purchased Services	33,208.12
		62XX Resources Transferred to Other School Districts or Cooperatives		
		940	Indirect Costs	21,000.00
		314 Subtotal		515,991.32
353 Striving Readers				
423 Montana Striving Readers Grant				
		1XXX Instruction		
		1XX	Personal Services - Salaries	16,014.80
		2XX	Personal Services - Employee Benefits	2,634.95
		6XX	Supplies and Materials	25,370.63
		221X Improvement of Instruction Services		
		1XX	Personal Services - Salaries	7,309.68
		2XX	Personal Services - Employee Benefits	1,226.46
		3XX	Purchased Professional and Technical Services	1,095.00
		5XX	Other Purchased Services	4,491.41
		62XX Resources Transferred to Other School Districts or Cooperatives		
		940	Indirect Costs	4,367.93
		353 Subtotal		62,510.86
354 Striving Readers				
423 Montana Striving Readers Grant				
		1XXX Instruction		
		1XX	Personal Services - Salaries	3,591.57
		2XX	Personal Services - Employee Benefits	572.26
		6XX	Supplies and Materials	21,434.24
		7XX	Property and Equipment Acquisition	5,376.00
		21XX Support Services - Students		
		1XX	Personal Services - Salaries	396.42
		2XX	Personal Services - Employee Benefits	66.97
		221X Improvement of Instruction Services		
		1XX	Personal Services - Salaries	110,583.01
		2XX	Personal Services - Employee Benefits	27,858.59
		3XX	Purchased Professional and Technical Services	49,272.63
		5XX	Other Purchased Services	13,405.94



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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
354 Striving Readers	
423 Montana Striving Readers Grant	
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	9,928.00
354 Subtotal	242,485.63
514 Center of Excellence	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	163,044.44
2XX Personal Services - Employee Benefits	13,069.89
6XX Supplies and Materials	468.82
999 Undistributed	
62XX Resources Transferred to Other School Districts or Cooperatives	
920 Resources Transferred to Other School Districts or Cooperatives	139,103.80
514 Subtotal	315,686.95
774 IDEA Part B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	202,480.77
2XX Personal Services - Employee Benefits	59,894.36
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	624.87
774 Subtotal	263,000.00
794 IDEA Preschool (Trans from Coop)	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	10,592.47
2XX Personal Services - Employee Benefits	1,795.53
794 Subtotal	12,388.00
800 ASPIRE	
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
5XX Other Purchased Services	10,000.00
897 Montana Administrative Claiming (MAC)	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	3,860.04
898 KBH Medical Billing	
1XX Regular Education Programs - Elementary/Secondary	



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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
898	KBH Medical Billing			
	1XX Regular Education Programs - Elementary/Secondary			
	21XX Support Services - Students			
			3XX Purchased Professional and Technical Services	304,589.52
899	Indirect Cost Pool/Miscellaneous			
	271 State and Federal Aggregate of Reimbursements/Indirect Costs			
	1XXX Instruction			
			1XX Personal Services - Salaries	2,256.56
			2XX Personal Services - Employee Benefits	495.18
			6XX Supplies and Materials	1,419.95
	365 Indian Education for All - OTO & Ongoing			
	1XXX Instruction			
			5XX Other Purchased Services	3,516.44
			6XX Supplies and Materials	1,313.70
	899 Subtotal			9,001.83
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,772,590.28

Schedule Of Changes Worksheet

Beginning Fund Balance					502,961.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,659,497.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,772,590.28	(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)					389,868.71	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
006 Exxon Mobile Donation	1,000.00	241.35	758.65
008 Archery Program	105.00	138.56	-33.56



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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
011 Montana State Hospital	2,966.88	2,239.16	727.72
012 Asthma Mini Grant	500.00	500.00	0.00
013 Rocky Mountain Elk Foundation	5.78	5.78	0.00
019 Battle of the Books	1,500.00	782.18	717.82
022 Healthier US School Challenge	0.00	213.09	-213.09
028 AWARE	0.00	329.86	-329.86
032 Health Wellness Committee Donation	5,000.00	0.00	5,000.00
034 Lincoln Program	16,693.86	16,693.86	0.00
041 Broadcom Masters Award	2,000.00	0.00	2,000.00
134 Gifted and Talented	503.05	503.05	0.00
313 Schoolwide Title	11,429.24	11,429.24	0.00
314 Schoolwide Projects	515,991.32	515,991.32	0.00
353 Striving Readers	62,510.86	62,510.86	0.00
354 Striving Readers	242,485.63	242,485.63	0.00
514 Center of Excellence	139,103.80	315,686.95	-176,583.15
774 IDEA Part B (Trans from Coop)	263,000.00	263,000.00	0.00
794 IDEA Preschool (Trans from Coop)	12,388.00	12,388.00	0.00
800 ASPIRE	10,000.00	10,000.00	0.00
897 Montana Administrative Claiming (MAC)	22,437.45	3,860.04	18,577.41
898 KBH Medical Billing	304,589.52	304,589.52	0.00
899 Indirect Cost Pool/Miscellaneous	45,287.53	9,001.83	36,285.70
Total	1,659,497.92	1,772,590.28	-113,092.36



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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	2013 Value	2014 Value
1111 District Levy - Real Property	2,405.23	6,867.12
1112 District Levy - Personal Property	25.58	36.79
1114 District Levy - Pers Prop/Mobile Homes	148.84	197.88
1130 Tax Title and Property Sales	20.30	0.00
1190 Penalties and Interest on Taxes	84.18	40.76
1340 Fees for Adult Education	794.00	681.00
1510 Interest Earnings	5.23	23.69
1900 Other Revenue from Local Sources	35.79	22.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,519.15	7,870.13

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

PRC Program Function Object	2013 Value	2014 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	7,931.25	7,327.50
2XX Personal Services - Employee Benefits	47.51	275.04
4XX Purchased Property Services	250.00	250.00
5XX Other Purchased Services	75.00	0.00
6XX Supplies and Materials	818.42	1,060.49
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	9,122.18	8,913.03

Schedule Of Changes Worksheet

Beginning Fund Balance	5,929.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,870.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,913.03	(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)	4,886.68	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	26.86	15.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	26.86	15.15

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	2,237.82	912.10
2XX Personal Services - Employee Benefits	150.80	4.75
21XX Support Services - Students		
1XX Personal Services - Salaries	27.91	0.00
2XX Personal Services - Employee Benefits	2.85	0.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	2,059.41	0.00
2XX Personal Services - Employee Benefits	10.41	0.00
25XX Support Services - Business		
1XX Personal Services - Salaries	0.00	697.15
2XX Personal Services - Employee Benefits	0.00	58.01
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	1,898.90	0.00
2XX Personal Services - Employee Benefits	395.38	0.00
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	0.00	673.65
2XX Personal Services - Employee Benefits	0.00	147.12
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	2,387.00	4,981.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	9,170.48	7,473.78



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						46,259.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						15.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						7,473.78	(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)						38,800.60	(5)



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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	2013 Value	2014 Value
1510 Interest Earnings	26.01	18.69
4820 Federal Impact Aid - Title VIII	7,149.46	9,306.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,175.47	9,325.66

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	53,595.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,325.66	(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)	62,921.45	(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	2013 Value	2014 Value
1510 Interest Earnings	22.45	11.34
3281 State Technology Aid	4,723.70	9,355.89
3445 State Combined Fund School Block Grant	0.00	1,964.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,746.15	11,331.56

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		
4XX Purchased Property Services	1,123.20	2,979.34
6XX Supplies and Materials	10,744.56	0.00
21XX Support Services - Students		
6XX Supplies and Materials	786.00	0.00
24XX Support Services - School Administration		
6XX Supplies and Materials	7,645.50	15,780.02
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	20,299.26	18,759.36

Schedule Of Changes Worksheet

Beginning Fund Balance	36,190.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,331.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	18,759.36	(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)	28,762.62	(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	125.04	302.00
1900 Other Revenue from Local Sources	12,769.04	761,695.18
3445 State Combined Fund School Block Grant	1,964.33	0.00
3447 SB372 Combined Block Grant Reimbursement	696.07	0.00
5200 Sale or Compensation for Loss of Assets	0.00	89,693.00
910 Budget Amendment		
1900 Other Revenue from Local Sources	776,022.40	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	791,576.88	851,690.18

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		
4XX Purchased Property Services	10,276.85	11,518.92
6XX Supplies and Materials	2,900.78	0.00
7XX Property and Equipment Acquisition	27,870.74	85,000.00
27XX Student Transportation Services		
4XX Purchased Property Services	1,310.26	0.00
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	699.60	0.00
7XX Property and Equipment Acquisition	106,323.68	100,980.31
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	149,381.91	197,499.23



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

Schedule Of Changes Worksheet

Beginning Fund Balance						801,428.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						851,690.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						197,499.23	(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	111,707.31	Less Last Year	0.00	(4b)		111,707.31	
						111,707.31	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,567,326.57	(5)



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

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

PRC Revenue	2013 Value	2014 Value
1111 District Levy - Real Property	23,782.21	50,647.72
1112 District Levy - Personal Property	184.39	248.77
1114 District Levy - Pers Prop/Mobile Homes	1,337.15	1,462.82
1130 Tax Title and Property Sales	116.34	0.00
1190 Penalties and Interest on Taxes	478.20	267.66
1510 Interest Earnings	59.66	27.54
1900 Other Revenue from Local Sources	224.79	172.35
3120 State Guaranteed Tax Base Aid	65,706.70	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	91,889.44	52,826.86

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	115,000.00	120,000.00
850 Interest on Debt	9,520.00	4,920.00
860 Agent Fees/Issuance Costs	350.00	350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	124,870.00	125,270.00

Schedule Of Changes Worksheet

Beginning Fund Balance	69,473.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	52,826.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	125,270.00	(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)	-2,969.99	(5)



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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	2013 Value	2014 Value
1510 Interest Earnings	110.22	68.75
1900 Other Revenue from Local Sources	3,432.92	5,293.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,543.14	5,362.46

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		
1XX Personal Services - Salaries	1,704.54	3,244.46
2XX Personal Services - Employee Benefits	275.17	560.76
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,979.71	3,805.22

Schedule Of Changes Worksheet

Beginning Fund Balance	208,818.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,362.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,805.22	(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)	210,375.65	(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
1111 District Levy - Real Property	0.00	88,339.27
1112 District Levy - Personal Property	0.00	220.71
1114 District Levy - Pers Prop/Mobile Homes	0.00	2,550.77
1190 Penalties and Interest on Taxes	0.00	106.23
1510 Interest Earnings	1.30	7.01
1900 Other Revenue from Local Sources	0.00	285.27

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1.30	91,509.26
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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		
4XX Purchased Property Services	0.00	7,453.35
7XX Property and Equipment Acquisition	0.00	5,641.08

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	13,094.43
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Schedule Of Changes Worksheet

Beginning Fund Balance	2,461.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	91,509.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	13,094.43	(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)	80,876.36	(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	401,603.31	552,699.30
XX	39X 1XXX 112	Certified Teacher Staff Salaries	16,731.97	17,448.47
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	2,073,625.55	2,050,638.38
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	57,988.76	50,337.68
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	206.95	0.00
XX	XXX 26XX 41X	Energy Utility Services	111,415.11	113,741.30
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	2,295.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	80,951.68	100,980.31
XX	XXX 4XXX 73X	Major Equipment-New	44,494.31	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	112,957.91
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	112,957.91

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	37,647.63
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	162,657.74
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	582,928.43
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: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	445,308.48	0.00	0.00	0.00	0.00
280	1XXX	2XX	65,104.72	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	3,496.55	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	13,674.25	0.00	0.00	0.00	0.00
280	21XX	2XX	2,661.42	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	36,626.55	0.00	0.00	0.00	0.00
280	24XX	2XX	3,741.79	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	12,314.67	0.00	0.00	0.00	0.00
Totals			582,928.43	0.00	0.00	0.00	0.00

582,928.43

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.



Trustees' Financial Summary

FY2013-14

Submit ID: 0236-95115225

12 Deer Lodge County
0236 Anaconda Elem

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	314,803.71	0.00	0.00	0.00	314,803.71
Buildings	3,814,260.66	0.00	78,973.00	124,454.87	3,768,778.79
Machinery and Equipment	850,235.93	-4,786.75	5,641.08	0.00	851,090.26
Construction in Progress	0.00	0.00	105,680.31	0.00	105,680.31
Totals at Historical Cost	5,098,800.30	-4,786.75	190,294.39	124,454.87	5,159,853.07
Less Accumulated Depreciation For:					
Improvement Accum	95,534.68	0.00	15,395.39	0.00	110,930.07
Building Accum	2,041,597.77	0.00	84,413.32	4,168.37	2,121,842.72
Machinery and Equipment Accum	358,486.70	0.00	46,549.12	0.00	405,035.82
Total Accumulated Depreciation	2,495,619.15	0.00	146,357.83	4,168.37	2,637,808.61
Governmental Activities, Capital Assets, net	2,603,181.15	-4,786.75	43,936.56	120,286.50	2,522,044.46

* 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
Instruction (1XXX)	2,521.60	0.00	0.00
Support Services Staff (22XX)	957.36	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)	4,955.77	0.00	0.00
Operations and Maintenance (26XX)	121,284.51	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 FY2014	146,357.83	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2013-14

Submit ID: 0236-95115225

12 Deer Lodge County
0236 Anaconda Elem

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-
Governmental Activities*							
Bonds							
12/21/2005	120,000.00	0.00	120,000.00	0.00	0.00	0.00	0.00
Compensated Absences	310,181.35	0.00	0.00	18,447.58	291,733.77	0.00	291,733.77
Other Post Employment Benefits	496,578.59	114,797.80	0.00	0.00	611,376.39	0.00	611,376.39
Total Governmental Activity							
Long-Term Liabilities	926,759.94	114,797.80	120,000.00	18,447.58	903,110.16	0.00	903,110.16

* 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.