



# Trustees' Financial Summary

FY2002-03

Submit ID: 0236-124398150000

**12 Deer Lodge County  
0236 Anaconda Elem**

**Due Dates:**

Trustees' Financial Summary due to County Superintendent ..... August 15

Trustees' Financial Summary due to Office of Public Instruction ..... 2nd Monday in September

*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 for state and federal programs.*

## Certification

**Business Manager/Clerk** Jake Verlanic

Phone #: (406) 563-8277

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

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

**Chair, Board of Trustees** Mike Coughlin

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

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

**County Superintendent** Michael O'Rourke

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

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

## Software

Accounting Package: United Software Technology

For FY03 did the district employ a certified special education director? Yes

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

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



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<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
001	AGGREGATE - ENERGY	LOCAL	LOCAL	LOCAL
002	AGGREGATE - FLOOD, S & I, FLUORIDE	LOCAL	LOCAL	LOCAL
009	MEDICAID ST	STATE	STATE	STATE
103	ESEA TITLE 1	FEDERAL	1202363103	84.213C
213	School Renovation, IDEA, Technology	FEDERAL	1202366502	84.352
303	TITLE II Part A RCS	FEDERAL	120361403	84.168
312	Title II Eisenhower Math/Sci	FEDERAL	120236-1502	84.168
403	TITLE II PART D	FEDERAL	1202361603	84.186A
503	IDEA	FEDERAL	3997037703ALLO	84.027A
603	Title IV, Part A, Safe & Drug-Free	FEDERAL	1202361603	84.186A
702	SIG Part B	FEDERAL	1202367802	84.027A
703	TITLE V PART A	FEDERAL	120363903	84.186A
713	STATE GIFTED AND TALENTED	STATE	1202361303	
803	PIG	FEDERAL	3997037903ALLO	84.029
813	TITLE VI PART A SUBPART 2	FEDERAL	1202369903	84.010A

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0236 Anaconda Elem

ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	546,742.89	40,872.78		122,670.99
02	Taxes Receivable - Real and Personal (120-149)	151,092.03	5,162.47		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				3,309.50
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)	23,880.50			
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>721,715.42</b>	<b>46,035.25</b>		<b>125,980.49</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	151,092.03	5,162.47		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>151,092.03</b>	<b>5,162.47</b>		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	156,900.94			
48	Fund Balance for Budget (961-970)	413,722.45	40,872.78		125,980.49
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>570,623.39</b>	<b>40,872.78</b>		<b>125,980.49</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>721,715.42</b>	<b>46,035.25</b>		<b>125,980.49</b>

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**0236 Anaconda Elem**

ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	10,239.16	238,797.65	265,315.15	6,406.26
02	Taxes Receivable - Real and Personal (120-149)				983.12
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			4,982.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>10,239.16</b>	<b>238,797.65</b>	<b>270,297.15</b>	<b>7,389.38</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			54,097.26	983.12
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			<b>54,097.26</b>	<b>983.12</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	10,239.16	238,797.65	216,199.89	6,406.26
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>10,239.16</b>	<b>238,797.65</b>	<b>216,199.89</b>	<b>6,406.26</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>10,239.16</b>	<b>238,797.65</b>	<b>270,297.15</b>	<b>7,389.38</b>

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	306.22		31,163.90	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>306.22</b>		<b>31,163.90</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	306.22		31,163.90	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>306.22</b>		<b>31,163.90</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>306.22</b>		<b>31,163.90</b>	

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	29,893.99	28,919.75	134,598.30	
02	Taxes Receivable - Real and Personal (120-149)			3,524.06	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>29,893.99</b>	<b>28,919.75</b>	<b>138,122.36</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			3,524.06	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			<b>3,524.06</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	29,893.99	28,919.75	134,598.30	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>29,893.99</b>	<b>28,919.75</b>	<b>134,598.30</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>29,893.99</b>	<b>28,919.75</b>	<b>138,122.36</b>	

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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	185,147.44	3,797.03		
02	Taxes Receivable - Real and Personal (120-149)		691.88		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	185,147.44	4,488.91		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		691.88		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		691.88		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	185,147.44	3,797.03		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	185,147.44	3,797.03		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	185,147.44	4,488.91		

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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA- CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				7,135.20
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				7,135.20
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				7,135.20
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				7,135.20
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				7,135.20



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

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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
10	Land and Land Improvements (311-322)			133,152.14	
11	Buildings and Building Improvements (331 & 332)			3,517,420.24	
12	Machinery and Equipment (341 & 342)			516,376.53	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				134,598.30
15	Amounts to be Provided (404-406)				1,169,234.58
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>4,166,948.91</b>	<b>1,303,832.88</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
27	Bonds Payable - Noncurrent (710)				1,225,000.00
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				7,742.40
31	Compensated Absences Payable (760)				71,090.48
35	<b>TOTAL LIABILITIES</b>				<b>1,303,832.88</b>
<b>FUND BALANCE/EQUITY</b>					
49	Investments in General Fixed Assets (910-918)			4,166,948.91	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>4,166,948.91</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>4,166,948.91</b>	<b>1,303,832.88</b>



# Trustees' Financial Summary

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## 12 Deer Lodge County 0236 Anaconda Elem

### 01 - General Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	1,072,699.95	1,104,895.39
1190	Penalties and Interest on Taxes	12,537.21	11,650.19
1320	Tuition from Schl Dists/Counties Within State	7,494.36	2,534.94
1510	Interest Earnings	32,300.93	20,326.89
1900	Other Revenue from Local Sources	2,811.96	5,687.70
3110	Direct State Aid	1,898,789.78	1,877,717.70
3115	State Spec Ed Allowable Cost Pymt to Districts	151,647.92	164,552.30
3120	State Guaranteed Tax Base Aid	662,661.50	824,560.35
3440	State HB20/SB417 Prop Tax Reimb	18,930.64	16,064.33
3444	State School Block Grant	225,236.05	219,509.96
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>4,085,110.30</b>	<b>4,247,499.75</b>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	1,738,643.71	1,684,254.56
2XX	Personal Services - Employee Benefits	292,139.23	341,744.92
3XX	Purchased Professional and Technical Services	22,114.99	12,226.59
4XX	Purchased Property Services	5,481.52	9,824.51
5XX	Other Purchased Services	1,063.60	492.77
6XX	Supplies and Materials	370,269.65	272,329.00
7XX	Property and Equipment Acquisition	4,161.85	0.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	152,896.10	159,073.66
2XX	Personal Services - Employee Benefits	17,935.21	15,819.98
4XX	Purchased Property Services	0.00	70.00
5XX	Other Purchased Services	254.75	463.62
6XX	Supplies and Materials	1,305.44	1,608.77
222X	Educational Media Services		
1XX	Personal Services - Salaries	70,184.76	74,960.73
2XX	Personal Services - Employee Benefits	4,836.89	5,449.77
4XX	Purchased Property Services	84.95	65.50
6XX	Supplies and Materials	12,768.47	12,940.45
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	67,895.06	83,230.84
2XX	Personal Services - Employee Benefits	10,269.34	15,414.17
3XX	Purchased Professional and Technical Services	10,273.87	27,090.50
4XX	Purchased Property Services	595.59	716.58

# Trustees' Financial Summary

FY2002-03

Submit ID: 0236-124398150000

## 12 Deer Lodge County 0236 Anaconda Elem

### 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		5XX	Other Purchased Services	13,312.03	17,264.59
		6XX	Supplies and Materials	2,224.86	4,273.65
		8XX	Other Expenditures	5,608.02	5,714.17
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	281,930.04	338,175.36
		2XX	Personal Services - Employee Benefits	52,529.49	66,144.11
		4XX	Purchased Property Services	11,515.38	5,492.90
		5XX	Other Purchased Services	10,289.87	13,205.44
		6XX	Supplies and Materials	4,607.85	2,586.98
		8XX	Other Expenditures	1,431.48	1,420.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	72,175.05	97,902.18
		2XX	Personal Services - Employee Benefits	16,595.04	21,196.78
		4XX	Purchased Property Services	4,251.88	1,411.00
		5XX	Other Purchased Services	2,098.58	2,886.75
		6XX	Supplies and Materials	3,220.67	1,603.41
		7XX	Property and Equipment Acquisition	3,797.50	0.00
		8XX	Other Expenditures	164.53	37.50
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	212,878.83	226,637.90
		2XX	Personal Services - Employee Benefits	50,617.44	57,320.18
		3XX	Purchased Professional and Technical Services	29,532.26	13,210.71
		4XX	Purchased Property Services	266,205.89	299,673.83
		5XX	Other Purchased Services	9,917.50	12,124.50
		6XX	Supplies and Materials	26,150.77	28,213.88
		7XX	Property and Equipment Acquisition	0.00	6,650.00
		8XX	Other Expenditures	14,049.90	15,013.80
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	245,396.44	232,370.58
		2XX	Personal Services - Employee Benefits	42,294.28	45,674.24
		3XX	Purchased Professional and Technical Services	5,379.93	0.00
		5XX	Other Purchased Services	3,457.71	930.51
		6XX	Supplies and Materials	8,104.99	15,866.61
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	20,895.20	18,579.00
		2XX	Personal Services - Employee Benefits	100.30	92.07
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	12,939.00	13,102.77



# Trustees' Financial Summary

FY2002-03

Submit ID: 0236-124398150000

**12 Deer Lodge County**  
**0236 Anaconda Elem**

## 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	50,955.02
		2XX	Personal Services - Employee Benefits	0.00	7,073.54
3XX	Undistributed Vocational Education Programs				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	31,753.59	0.00
		2XX	Personal Services - Employee Benefits	4,842.42	0.00
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	3,001.40	3,588.82
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		3XX	Purchased Professional and Technical Services	9,500.00	9,500.00
910	Food Services				
	31XX	Food Services			
		6XX	Supplies and Materials	14,631.00	17,116.63
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>4,280,576.10</u>	<u>4,370,786.33</u>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0236-124398150000

12 Deer Lodge County

0236 Anaconda Elem

## 01 - General Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					686,332.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,247,499.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,370,786.33	(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	156,900.94	Less Last Year	149,323.69	(4b)	7,577.25	
					7,577.25	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					570,623.39	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0236-124398150000

**12 Deer Lodge County  
0236 Anaconda Elem**

## 10 - Transportation Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	39,979.36	40,519.34
1190 Penalties and Interest on Taxes	254.61	248.99
1510 Interest Earnings	0.00	122.50
1900 Other Revenue from Local Sources	96.36	113.03
2220 County On-Schedule Trans Reimb	52,609.16	60,154.51
3210 State On-Schedule Trans Reimb	52,609.16	49,022.18
3440 State HB20/SB417 Prop Tax Reimb	756.86	599.00
3444 State School Block Grant	1,333.69	1,299.78
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>147,639.20</b>	<b>152,079.33</b>

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
5XX Other Purchased Services	119,267.15	120,249.77
280 Special Education - Local and State		
27XX Student Transportation Services		
5XX Other Purchased Services	27,163.16	23,353.93
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>146,430.31</b>	<b>143,603.70</b>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0236-124398150000

**12 Deer Lodge County**  
**0236 Anaconda Elem**

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					32,397.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					152,079.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					143,603.70	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					40,872.78	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0236-124398150000

## 12 Deer Lodge County 0236 Anaconda Elem

### 12 - School Food Services Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	4,689.26	2,660.84
1611	National School Lunch Program	63,575.35	60,175.57
1900	Other Revenue from Local Sources	0.00	31.35
3220	State Food Services Match	1,443.64	0.00
4550	Federal Child Nutrition	160,746.34	159,900.06
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>230,454.59</u>	<u>222,767.82</u>

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

PRC Program Function Object		2002 Value	2003 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	108,007.60	107,687.52
	2XX Personal Services - Employee Benefits	49,670.13	52,512.92
	3XX Purchased Professional and Technical Services	0.00	375.00
	4XX Purchased Property Services	0.00	2,438.00
	6XX Supplies and Materials	73,717.38	69,900.22
	8XX Other Expenditures	993.12	1,287.21
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>232,388.23</u>	<u>234,200.87</u>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0236-124398150000

12 Deer Lodge County

0236 Anaconda Elem

## 12 - School Food Services Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						137,413.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						222,767.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						234,200.87	(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)						125,980.49	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0236-124398150000

12 Deer Lodge County  
0236 Anaconda Elem

## 13 - Tuition Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	302.24	236.65
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	302.24	236.65

### Schedule of Changes Worksheet

Beginning Fund Balance	10,002.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	236.65	(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)	10,239.16	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0236-124398150000

## 12 Deer Lodge County 0236 Anaconda Elem

### 14 - Retirement Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	6,057.41	4,768.76
2240 County Retirement Distribution	374,563.91	422,302.55
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>380,621.32</b>	<b>427,071.31</b>

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	243,189.49	231,104.50
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	21,386.05	21,827.25
222X Educational Media Services		
2XX Personal Services - Employee Benefits	9,816.96	10,285.71
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	9,496.69	11,420.50
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	39,434.43	46,402.63
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	10,095.35	13,433.62
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	29,988.00	31,293.71
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	34,324.36	31,884.66
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	2,922.68	2,549.31
286 Federal Drug Free Grant (Title IV)		
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	279.75	0.00
288 Federal Eisenhower Professional Development Grant (Titl		
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	499.05	0.00
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	6,991.78



# Trustees' Financial Summary

FY2002-03

Submit ID: 0236-124398150000

12 Deer Lodge County

0236 Anaconda Elem

## 14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
390	State Career & Technical Ed Entitlement - Undistributed				
3XX	Undistributed Vocational Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	4,441.47	0.00
431	Title II, Part D, Educational Technology				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	292.56
433	Title IV, Part A, Safe & Drug-Free Schools & Communitie				
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	0.00	155.84
437	Title VI, Part B, Subpart 2, Rural Low-Income Schools				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	1,564.57
650	Adult Basic Education/GED Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	969.68	1,130.94
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	15,107.36	14,776.30
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>421,951.32</u>	<u>425,113.88</u>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0236-124398150000

12 Deer Lodge County

0236 Anaconda Elem

## 14 - Retirement Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					236,840.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					427,071.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					425,113.88	(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)					238,797.66	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0236-124398150000

**12 Deer Lodge County  
0236 Anaconda Elem**

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
<b>001 AGGREGATE - ENERGY CONSERATION</b>	
1510 Interest Earnings	2,315.81
<b>002 AGGREGATE - FLOOD, S &amp; I, FLUORIDE</b>	
1510 Interest Earnings	1,991.99
<b>009 MEDICAID ST</b>	
1510 Interest Earnings	243.97
3354 Medicaid - Speech Therapy	1,638.90
<b>009 Subtotal</b>	1,882.87
<b>103 ESEA TITLE 1</b>	
4200 Title I, Part A, Improving Basic Programs	307,205.66
<b>213 School Renovation, IDEA, Technology</b>	
4650 Federal Miscellaneous Grants from OPI	51,372.62
<b>303 TITLE II Part A RCS</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	123,392.69
<b>312 Title II Eisenhower Math/Sci</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	2,158.21
<b>403 TITLE II PART D</b>	
4310 Title II, Part D, Educational Technology	17,451.47
<b>503 IDEA</b>	
4560 IDEA, Part B, Children with Disabilities	215,672.00
<b>603 Title IV, Part A, Safe &amp; Drug-Free</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	18,105.45
<b>703 TITLE V PART A</b>	
4350 Title V, Part A, Innovative Programs	15,290.41
<b>713 STATE GIFTED AND TALENTED</b>	
3600 State Gifted & Talented Reimbursement	918.00
<b>803 PIG</b>	
4570 IDEA Preschool	14,634.27
<b>813 TITLE VI PART A SUBPART 2</b>	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	20,086.44
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	792,477.89

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



# Trustees' Financial Summary

FY2002-03

Submit ID: 0236-124398150000

## 12 Deer Lodge County 0236 Anaconda Elem

### 15 - Miscellaneous Programs Fund

PRC Program Function Object	2003 Value
<b>103 ESEA TITLE 1</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	217,075.73
2XX Personal Services - Employee Benefits	58,512.52
3XX Purchased Professional and Technical Services	200.00
6XX Supplies and Materials	9,481.52
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	11,905.47
2XX Personal Services - Employee Benefits	3,209.11
24XX Support Services - School Administration	
1XX Personal Services - Salaries	5,373.02
2XX Personal Services - Employee Benefits	1,448.29
	307,205.66
<b>103 Subtotal</b>	
<b>213 School Renovation, IDEA, Technology</b>	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
5XX Other Purchased Services	99.00
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	2,173.60
4XX Purchased Property Services	49,100.02
	51,372.62
<b>213 Subtotal</b>	
<b>303 TITLE II Part A RCS</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	86,021.74
2XX Personal Services - Employee Benefits	20,614.00
3XX Purchased Professional and Technical Services	4,408.00
5XX Other Purchased Services	4,428.06
6XX Supplies and Materials	2,938.89
	118,410.69
<b>303 Subtotal</b>	
<b>312 Title II Eisenhower Math/Sci</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
221X Improvement of Instruction Services	
5XX Other Purchased Services	2,158.21



# Trustees' Financial Summary

FY2002-03

Submit ID: 0236-124398150000

## 12 Deer Lodge County 0236 Anaconda Elem

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
<b>403 TITLE II PART D</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	2,132.14
2XX Personal Services - Employee Benefits	291.95
3XX Purchased Professional and Technical Services	1,390.00
6XX Supplies and Materials	13,637.38
	17,451.47
<b>403 Subtotal</b>	17,451.47
<b>503 IDEA</b>	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	131,078.99
2XX Personal Services - Employee Benefits	54,136.15
5XX Other Purchased Services	1,728.53
6XX Supplies and Materials	19,930.53
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	8,797.80
	215,672.00
<b>503 Subtotal</b>	215,672.00
<b>603 Title IV, Part A, Safe &amp; Drug-Free</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	1,135.72
2XX Personal Services - Employee Benefits	162.58
3XX Purchased Professional and Technical Services	13,933.52
5XX Other Purchased Services	658.60
6XX Supplies and Materials	2,215.03
	18,105.45
<b>603 Subtotal</b>	18,105.45
<b>703 TITLE V PART A</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
3XX Purchased Professional and Technical Services	7,450.00
6XX Supplies and Materials	7,840.41
	15,290.41
<b>703 Subtotal</b>	15,290.41



# Trustees' Financial Summary

FY2002-03

Submit ID: 0236-124398150000

**12 Deer Lodge County  
0236 Anaconda Elem**

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
<b>713 STATE GIFTED AND TALENTED</b>	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
5XX Other Purchased Services	918.00
<b>803 PIG</b>	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	8,888.00
2XX Personal Services - Employee Benefits	5,600.45
6XX Supplies and Materials	145.82
	14,634.27
<b>803 Subtotal</b>	14,634.27
<b>813 TITLE VI PART A SUBPART 2</b>	
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
1XX Personal Services - Salaries	11,402.32
2XX Personal Services - Employee Benefits	1,666.32
3XX Purchased Professional and Technical Services	3,200.00
6XX Supplies and Materials	3,817.80
	20,086.44
<b>813 Subtotal</b>	20,086.44
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      781,305.22



# Trustees' Financial Summary

FY2002-03

Submit ID: 0236-124398150000

**12 Deer Lodge County**  
**0236 Anaconda Elem**

## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					205,027.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					792,477.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					781,305.22	(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)					216,199.89	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 AGGREGATE - ENERGY CONSERATION	2,315.81	0.00	2315.81
002 AGGREGATE - FLOOD, S & I, FLUORIDE	1,991.99	0.00	1991.99
009 MEDICAID ST	1,882.87	0.00	1882.87
103 ESEA TITLE 1	307,205.66	307205.66	.00
213 School Renovation, IDEA, Technology	51,372.62	51372.62	.00
303 TITLE II Part A RCS	123,392.69	118410.69	4982.00
312 Title II Eisenhower Math/Sci	2,158.21	2158.21	.00
403 TITLE II PART D	17,451.47	17451.47	.00
503 IDEA	215,672.00	215672.00	.00
603 Title IV, Part A, Safe & Drug-Free	18,105.45	18105.45	.00
702 SIG Part B	0.00	0.00	.00
703 TITLE V PART A	15,290.41	15290.41	.00
713 STATE GIFTED AND TALENTED	918.00	918.00	.00
803 PIG	14,634.27	14634.27	.00
813 TITLE VI PART A SUBPART 2	20,086.44	20086.44	.00
<b>Total</b>	<u>792,477.89</u>	<u>781,305.22</u>	<u>11,172.67</u>



# Trustees' Financial Summary

FY2002-03

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**12 Deer Lodge County  
0236 Anaconda Elem**

## 17 - Adult Education Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	6,426.67	6,998.13
1190	Penalties and Interest on Taxes	37.12	43.16
1510	Interest Earnings	358.86	225.58
1900	Other Revenue from Local Sources	15.41	19.58
3440	State HB20/SB417 Prop Tax Reimb	121.03	109.18
3444	State School Block Grant	336.06	327.52
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>7,295.15</u>	<u>7,723.15</u>

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

PRC Program Function Object		2002 Value	2003 Value
650	Adult Basic Education/GED Programs		
	1XXX Instruction		
	1XX Personal Services - Salaries	6,932.60	8,242.14
	2XX Personal Services - Employee Benefits	24.91	31.17
	6XX Supplies and Materials	1,050.31	2,527.65
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>8,007.82</u>	<u>10,800.96</u>



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**12 Deer Lodge County**  
**0236 Anaconda Elem**

**17 - Adult Education Fund**

## Schedule of Changes Worksheet

Beginning Fund Balance					9,484.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7,723.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					10,800.96	(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)					6,406.26	(5)



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## 26 - Impact Aid Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	365.89	566.96
4820 Federal Impact Aid - Title VIII	15,315.52	7,782.82
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	15,681.41	8,349.78

### Schedule of Changes Worksheet

Beginning Fund Balance	22,814.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,349.78	(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)	31,163.90	(5)



# Trustees' Financial Summary

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## 28 - Technology Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	888.68	690.99
3281 State Technology Aid	918.01	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,806.69	690.99

### Schedule of Changes Worksheet

Beginning Fund Balance	29,203.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	690.99	(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)	29,893.99	(5)



# Trustees' Financial Summary

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## 29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
3282 State Flexibility Fund Allocation	0.00	28,919.75
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	28,919.75

### Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	28,919.75	(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)	28,919.75	(5)



# Trustees' Financial Summary

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## 50 - Debt Service Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	15,335.33	23,398.79
1190	Penalties and Interest on Taxes	783.34	517.20
1900	Other Revenue from Local Sources	22.10	62.53
3120	State Guaranteed Tax Base Aid	73,166.83	75,028.48
3440	State HB20/SB417 Prop Tax Reimb	173.53	331.37
3444	State School Block Grant	15,175.72	14,789.91
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>104,656.85</u>	<u>114,128.28</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
840	Principal On Debt	126,615.00	128,700.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>126,615.00</u>	<u>128,700.00</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				149,170.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				114,128.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				128,700.00	(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)				134,598.30	(5)



# Trustees' Financial Summary

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## 60 - Building Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	5,108.20	3,366.85
1910	Rentals	3,599.40	1,787.95
5200	Sale or Compensation for Loss of Assets	0.00	16,040.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		8,707.60	21,194.80

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
25XX	Support Services - Business		
2XX	Personal Services - Employee Benefits	292.51	0.00
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	1,515.51	1,425.95
2XX	Personal Services - Employee Benefits	0.00	281.39
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		1,808.02	1,707.34

## Schedule of Changes Worksheet

Beginning Fund Balance		165,659.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		21,194.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,707.34	(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)		185,147.44	(5)



# Trustees' Financial Summary

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**12 Deer Lodge County  
0236 Anaconda Elem**

## 61 - Building Reserve Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	3,599.26	5,543.27
1190	Penalties and Interest on Taxes	48.13	43.98
1510	Interest Earnings	107.01	75.87
1900	Other Revenue from Local Sources	7.98	15.61
3440	State HB20/SB417 Prop Tax Reimb	62.72	77.36
3444	State School Block Grant	831.45	810.31
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>4,656.55</u>	<u>6,566.40</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
52XX	Capital Leases or Long Term Notes with Board of Investm		
840	Principal On Debt	5,161.48	5,161.48
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>5,161.48</u>	<u>5,161.48</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				2,392.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				6,566.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				5,161.48	(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)				3,797.03	(5)



# Trustees' Financial Summary

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<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2002 Value</b>	<b>2003 Value</b>
XX	XXX 26XX	41X Energy Utility Services	109,740.37	96,726.45
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	119,125.90
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	119,125.90

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	39,705.35
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	171,540.21
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	326,615.78
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, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

All MAEFAIRS filers and paper filers must record the following adjusting entry in your General Fund as of 06/30:

<u>General Ledger</u>	<u>Debit</u>	<u>Credit</u>
X01-402 Revenue	0.00	
X01-680 Deferred Revenue		0.00

A Special Education Reversion Amount greater than zero on line (g) above reduces revenue 3115-State Special Education Allowable Cost Payment to Districts recorded in the Trustees' Financial Summary (TFS) General Fund (Fund 01). MAEFAIRS records the reduction of special education revenue on the TFS, however, paper filers must make the following adjusting entry on their books.

### Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
--------------------------------------	------

Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

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



# Trustees' Financial Summary

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## 12 Deer Lodge County

### 0236 Anaconda Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	232,370.58	0.00	0.00	0.00
280	1XXX	2XX	45,674.24	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	930.51	0.00	0.00	0.00
280	1XXX	6XX	15,866.61	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00
280	24XX	1XX	18,579.00	0.00	0.00	0.00
280	24XX	2XX	92.07	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	13,102.77	0.00	0.00	0.00
<b>Totals</b>			326,615.78	0.00	0.00	0.00 326,615.78



# Trustees' Financial Summary

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*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.*