



Trustees' Financial Summary FY2007-08

Submit ID: 0236-51270169

**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 not later than the 2nd Monday in September (MCA 20-9-211 & 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 for state and federal programs.*

Certification

Business Manager/Clerk: Jake Verlanic

Phone #: (406) 563-8277

(Signature)

(Date)

Chair, Board of Trustees: Joe Ungaretti

(Signature)

(Date)

County Superintendent: Michael O'Rourke

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY08 did the district employ a certified special education director? Yes

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

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
038	Gifted and Talented	STATE	1202361308N	State
108	Truancy Intervention Program	FEDERAL	07J2790105	16.540
138	Gifted and Talented	STATE	1202361308	State
147	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	1202361407	84.367
148	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	1202361408	84.367
167	Title IV, Part A, Safe & Drug-Free	FEDERAL	1202361607	84.186A
168	Title IV, Part A, Safe & Drug-Free	FEDERAL	1202361608	84.186A
317	Title I, Part A, Improving Basic Programs	FEDERAL	1202363107	84.010A
318	Title I, Part A, Improving Basic Programs	FEDERAL	1202363108	84.010A
329	Tobacco Use Prevention	STATE	1202369808	
398	Title V, Part A, Innovative Programs	FEDERAL	1202363908	84.298
607	Title II, Part D, Ed Technology	FEDERAL	1202366007	84.318
608	Title II, Part D, Ed Technology	FEDERAL	1202366008	84.318
768	Services for Significant Needs Students	STATE	1202367608P1A	State
778	IDEA Part B	FEDERAL	3997037708ALLO	84.027
798	IDEA Preschool	FEDERAL	3997037908ALLO	84.173A
898	KBH Medical Billing	LOCAL		
899	Indirect Cost Pool/Misc	LOCAL		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	512,017.23	35,995.66		125,739.34
02	Taxes Receivable - Real and Personal (120-149)	163,074.95	10,600.66		
03	Taxes Receivable - Protested (150-159)	185,527.58	9,836.27		
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)	29,045.50			
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	889,665.26	56,432.59		125,739.34
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	14,205.59			
25	Deferred Revenue (680)	348,602.53	20,436.93		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	362,808.12	20,436.93		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	102,885.54			3,939.43
48	Fund Balance for Budget (961-970)	423,971.60	35,995.66		121,799.91
52	TOTAL FUND BALANCE/EQUITY	526,857.14	35,995.66		125,739.34
53	TOTAL LIABILITIES AND FUND BALANCE	889,665.26	56,432.59		125,739.34



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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)		215,256.12	546,175.63	6,024.24
02	Taxes Receivable - Real and Personal (120-149)				1,184.44
03	Taxes Receivable - Protested (150-159)				1,249.35
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			13,959.01	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		215,256.12	560,134.64	8,458.03
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		1,596.46		
25	Deferred Revenue (680)			3,414.10	2,433.79
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES		1,596.46	3,414.10	2,433.79
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			83,761.52	
48	Fund Balance for Budget (961-970)		213,659.66	472,959.02	6,024.24
52	TOTAL FUND BALANCE/EQUITY		213,659.66	556,720.54	6,024.24
53	TOTAL LIABILITIES AND FUND BALANCE		215,256.12	560,134.64	8,458.03



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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)				68,487.54
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				68,487.54
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				68,487.54
52	TOTAL FUND BALANCE/EQUITY				68,487.54
53	TOTAL LIABILITIES AND FUND BALANCE				68,487.54



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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)			91,724.05	
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			91,724.05	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			91,724.05	
52	TOTAL FUND BALANCE/EQUITY			91,724.05	
53	TOTAL LIABILITIES AND FUND BALANCE			91,724.05	



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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)	122,500.90	34,287.84		93,548.65
02	Taxes Receivable - Real and Personal (120-149)				6,483.71
03	Taxes Receivable - Protested (150-159)				7,678.37
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	122,500.90	34,287.84		107,710.73
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				14,162.08
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				14,162.08
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	16,444.94			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	106,055.96	34,287.84		93,548.65
52	TOTAL FUND BALANCE/EQUITY	122,500.90	34,287.84		93,548.65
53	TOTAL LIABILITIES AND FUND BALANCE	122,500.90	34,287.84		107,710.73



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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)	263,543.06	2,429.66		
02	Taxes Receivable - Real and Personal (120-149)		20.21		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	263,543.06	2,449.87		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		20.21		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		20.21		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	263,543.06	2,429.66		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	263,543.06	2,429.66		
53	TOTAL LIABILITIES AND FUND BALANCE	263,543.06	2,449.87		



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ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service Fund (73)	Purchasing Internal Service Fund (74)	Central Transportation Internal Service Fund (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service (76)	Miscellaneous Internal Service Fund (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only) (81)	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend principal & (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				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
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)				16,107.78
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				16,107.78
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				16,107.78
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				16,107.78
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				16,107.78



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



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



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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	2007 Value	2008 Value
1111 District Levy - Real Property	1,149,984.28	1,120,040.13
1112 District Levy - Personal Property	8,953.13	6,179.25
1114 District Levy - Pers Prop/Mobile Homes	15,969.48	58,236.67
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	76,924.74	65,752.89
1190 Penalties and Interest on Taxes	12,009.13	8,894.75
1510 Interest Earnings	29,477.34	19,601.11
1900 Other Revenue from Local Sources	6,883.68	12,349.26
1945 Fees - Users/Resale of Supplies	1,061.15	2,158.69
3110 Direct State Aid	1,817,532.48	1,877,814.55
3111 Quality Educator	130,686.00	199,777.91
3112 At Risk Student	33,353.34	33,679.26
3113 Indian Education For All	17,115.60	17,319.60
3114 American Indian Achievement Gap	7,600.00	5,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	166,158.47	168,919.09
3117 State Tuition for State Placement	1,922.63	5,347.20
3120 State Guaranteed Tax Base Aid	833,032.98	881,651.16
3440 State HB20/SB417 Prop Tax Reimb	3,097.76	534.49
3444 State School Block Grant	229,210.60	230,952.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,540,972.79	4,714,208.61

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	1,822,172.21	1,905,516.94
2XX Personal Services - Employee Benefits	278,339.06	283,869.92
4XX Purchased Property Services	3,504.77	5,294.06
5XX Other Purchased Services	8,334.63	3,995.70
6XX Supplies and Materials	251,015.36	297,956.55
21XX Support Services - Students		
1XX Personal Services - Salaries	239,626.48	255,543.65
2XX Personal Services - Employee Benefits	24,087.83	18,668.07
3XX Purchased Professional and Technical Services	0.00	149.94
5XX Other Purchased Services	739.41	1,493.05
6XX Supplies and Materials	2,523.74	2,286.86
8XX Other Expenditures	0.00	89.63
222X Educational Media Services		
1XX Personal Services - Salaries	121,289.48	129,965.56
2XX Personal Services - Employee Benefits	17,752.64	12,534.48
5XX Other Purchased Services	1,005.56	313.74



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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	2007 Value	2008 Value
	1XX Regular Education Programs - Elementary/Secondary				
		22XX Educational Media Services			
			6XX Supplies and Materials	21,980.11	24,251.16
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	67,510.59	67,923.90
			2XX Personal Services - Employee Benefits	23,741.80	22,795.87
			3XX Purchased Professional and Technical Services	17,923.25	14,876.43
			4XX Purchased Property Services	967.19	935.32
			5XX Other Purchased Services	16,741.03	18,229.28
			6XX Supplies and Materials	9,786.69	4,811.41
			8XX Other Expenditures	3,771.00	3,618.60
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	286,059.35	296,561.62
			2XX Personal Services - Employee Benefits	88,966.36	78,765.73
			3XX Purchased Professional and Technical Services	325.00	0.00
			4XX Purchased Property Services	2,611.94	1,868.38
			5XX Other Purchased Services	14,850.53	14,615.18
			6XX Supplies and Materials	10,034.40	8,921.62
			8XX Other Expenditures	770.00	385.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	136,399.20	132,919.23
			2XX Personal Services - Employee Benefits	52,991.40	42,836.44
			3XX Purchased Professional and Technical Services	1,704.04	17,263.28
			4XX Purchased Property Services	3,993.55	7,718.25
			5XX Other Purchased Services	4,018.44	4,473.19
			6XX Supplies and Materials	17,391.68	10,840.63
			7XX Property and Equipment Acquisition	63,006.71	0.00
			8XX Other Expenditures	261.00	390.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	193,416.92	197,898.19
			2XX Personal Services - Employee Benefits	55,264.36	52,606.90
			4XX Purchased Property Services	198,400.46	221,444.57
			5XX Other Purchased Services	15,671.50	13,529.25
			6XX Supplies and Materials	33,548.99	31,929.70
			7XX Property and Equipment Acquisition	21,062.00	84,841.41
			8XX Other Expenditures	16,930.90	16,755.90
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	295,165.13	283,262.24
			2XX Personal Services - Employee Benefits	27,648.21	25,199.29
			3XX Purchased Professional and Technical Services	2,175.00	0.00
			5XX Other Purchased Services	33.82	763.53
			6XX Supplies and Materials	2,990.82	3,235.90
		24XX Support Services - School Administration			



Trustees' Financial Summary

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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	2007 Value	2008 Value	
	280	Special Education - Local and State				
		24XX	Support Services - School Administration			
			1XX Personal Services - Salaries	26,214.44	27,546.97	
			2XX Personal Services - Employee Benefits	3,817.00	6,296.27	
			5XX Other Purchased Services	613.51	325.84	
			6XX Supplies and Materials	112.89	938.91	
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Coopera	12,579.75	13,104.59	
	390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction			
			1XX Personal Services - Salaries	31,193.14	51,528.98	
			2XX Personal Services - Employee Benefits	4,230.31	7,044.07	
			6XX Supplies and Materials	0.00	2,342.67	
	710	School Sponsored Extracurricular Activities				
		27XX	Student Transportation Services			
			5XX Other Purchased Services	1,492.26	0.00	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			5XX Other Purchased Services	0.00	1,364.25	
		35XX	Extracurricular - Athletics			
			3XX Purchased Professional and Technical Services	9,500.00	9,500.00	
			5XX Other Purchased Services	0.00	253.51	
			6XX Supplies and Materials	0.00	67.95	
	910	Food Services				
		31XX	Food Services			
			6XX Supplies and Materials	22,683.91	0.00	
			7XX Property and Equipment Acquisition	0.00	8,942.00	
			8XX Other Expenditures	2,173.30	0.00	
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	21,100.00	17,000.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,614,215.05	4,770,401.56	



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

Schedule Of Changes Worksheet

Beginning Fund Balance						564,335.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,714,208.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						4,770,401.56	(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	102,885.54	Less Last Year	84,171.37	(4b)		18,714.17	
						18,714.17	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						526,857.14	(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	2007 Value	2008 Value
1111 District Levy - Real Property	46,299.72	86,228.53
1112 District Levy - Personal Property	363.23	469.03
1114 District Levy - Pers Prop/Mobile Homes	555.11	2,521.08
1190 Penalties and Interest on Taxes	342.87	353.84
1900 Other Revenue from Local Sources	82.26	81.17
2220 County On-Schedule Trans Reimb	42,778.42	43,708.71
3210 State On-Schedule Trans Reimb	43,078.59	40,190.42
3440 State HB20/SB417 Prop Tax Reimb	118.90	20.52
3444 State School Block Grant	678.61	683.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	134,297.71	174,257.07

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
5XX Other Purchased Services	109,770.41	125,307.84
280 Special Education - Local and State		
27XX Student Transportation Services		
5XX Other Purchased Services	26,218.07	41,299.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	135,988.48	166,607.69



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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						28,346.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						174,257.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						166,607.69	(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)						35,995.66	(5)



Trustees' Financial Summary

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12 Deer Lodge County
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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	2007 Value	2008 Value
1510 Interest Earnings	4,084.19	2,331.04
1611 National School Lunch Program	99,319.69	111,746.72
1634 Daily Ala Carte Sales	16,601.00	23,267.93
1900 Other Revenue from Local Sources	38.69	862.86
1920 Contributions/Donations from Private Sources	0.00	200.00
4550 Federal Child Nutrition	200,398.60	256,326.14
5200 Sale or Compensation for Loss of Assets	2,272.84	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	322,715.01	394,734.69

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

PRC Program Function Object	2007 Value	2008 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	135,562.06	134,522.52
2XX Personal Services - Employee Benefits	62,349.33	56,510.39
4XX Purchased Property Services	0.00	1,588.90
5XX Other Purchased Services	0.00	3,003.88
6XX Supplies and Materials	122,447.97	166,084.07
8XX Other Expenditures	180.00	1,023.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	320,539.36	362,733.26

Schedule Of Changes Worksheet

Beginning Fund Balance	89,798.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	394,734.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	362,733.26	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	3,939.43	
Less Last Year	0.00	(4b)
	3,939.43	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	125,739.34	(5)



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

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

PRC Revenue	2007 Value	2008 Value
2240 County Retirement Distribution	448,731.20	485,630.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	448,731.20	485,630.36

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	265,953.70	277,994.98
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	35,207.51	37,664.16
222X Educational Media Services		
2XX Personal Services - Employee Benefits	17,433.67	19,280.79
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	10,152.39	10,204.61
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	41,907.56	43,264.76
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	19,089.70	18,791.88
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	24,864.23	25,125.63
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	42,860.13	41,482.87
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	3,881.11	4,129.26
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,421.91	7,348.82
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	885.68	704.49
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	466,657.59	485,992.25



Trustees' Financial Summary

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12 Deer Lodge County
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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						214,021.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						485,630.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						485,992.25	(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)						213,659.66	(5)



Trustees' Financial Summary

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12 Deer Lodge County
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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	2008 Value
038 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	10,236.28
108 Truancy Intervention Program	
4700 Federal Miscellaneous Grants from other State Agencies	35,414.96
138 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	1,693.00
147 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	10,923.10
148 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	149,490.00
168 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	3,918.09
317 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	17,526.23
318 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	236,872.27
329 Tobacco Use Prevention	
3290 State - Other State Grants	15,230.94
398 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	3,683.00
608 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	5,702.53
768 Services for Significant Needs Students	
3610 Services for Significant Needs Students	35,000.00
778 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	274,290.00
798 IDEA Preschool	
4570 IDEA Preschool	13,505.00
898 KBH Medical Billing	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	418,001.78
899 Indirect Cost Pool/Misc	
1510 Interest Earnings	20,076.12
1900 Other Revenue from Local Sources	425.00
1920 Contributions/Donations from Private Sources	6,000.00
3355 Medicaid - Miscellaneous	123.80
3650 OTO Indian Education for All	8,246.29
3660 OTO Capital Invest & Deferred Maintenance	118,004.05
3670 OTO Full-Time Kindergarten Start-up	78,777.98
3680 K-12 Education Data Systems	2,755.28
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	9,239.46



Trustees' Financial Summary

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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	2008 Value
899 Subtotal	243,647.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,475,135.16

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

PRC Program Function Object	2008 Value
038 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
5XX Other Purchased Services	253.99
6XX Supplies and Materials	9,982.29
038 Subtotal	10,236.28
108 Truancy Intervention Program	
470 Federal Miscellaneous Grants from other State Agencies	
21XX Support Services - Students	
1XX Personal Services - Salaries	25,950.23
2XX Personal Services - Employee Benefits	4,227.91
5XX Other Purchased Services	506.96
6XX Supplies and Materials	4,729.86
108 Subtotal	35,414.96
138 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
5XX Other Purchased Services	1,682.20
6XX Supplies and Materials	10.80
138 Subtotal	1,693.00
147 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	8,721.50
2XX Personal Services - Employee Benefits	2,201.60
147 Subtotal	10,923.10
148 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	96,611.50
2XX Personal Services - Employee Benefits	25,218.53



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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	2008 Value
148 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
3XX Purchased Professional and Technical Services	23,943.43
5XX Other Purchased Services	390.00
6XX Supplies and Materials	22.32
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	3,304.22
148 Subtotal	149,490.00
168 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2,800.00
6XX Supplies and Materials	1,030.00
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	88.09
168 Subtotal	3,918.09
317 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	8,382.15
2XX Personal Services - Employee Benefits	1,337.32
5XX Other Purchased Services	3,828.21
6XX Supplies and Materials	3,978.55
317 Subtotal	17,526.23
318 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	149,805.14
2XX Personal Services - Employee Benefits	40,193.09
3XX Purchased Professional and Technical Services	12,300.15
5XX Other Purchased Services	7,632.47
6XX Supplies and Materials	21,646.88
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	5,294.54
318 Subtotal	236,872.27
329 Tobacco Use Prevention	
329 State Miscellaneous Grants	
1XXX Instruction	
3XX Purchased Professional and Technical Services	4,494.55



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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	2008 Value
329 Tobacco Use Prevention	
329 State Miscellaneous Grants	
1XXX Instruction	
5XX Other Purchased Services	818.87
6XX Supplies and Materials	9,575.12
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	342.40
329 Subtotal	15,230.94
398 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	3,601.00
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	82.00
398 Subtotal	3,683.00
608 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
5XX Other Purchased Services	5,574.32
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	128.21
608 Subtotal	5,702.53
768 Services for Significant Needs Students	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	23,725.56
2XX Personal Services - Employee Benefits	11,274.44
768 Subtotal	35,000.00
778 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	188,738.84
2XX Personal Services - Employee Benefits	72,777.92
3XX Purchased Professional and Technical Services	2,870.44
5XX Other Purchased Services	1,887.23
6XX Supplies and Materials	6,956.86
21XX Support Services - Students	
2XX Personal Services - Employee Benefits	1,058.71



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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	2008 Value
778 Subtotal	274,290.00
798 IDEA Preschool	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	11,499.32
2XX Personal Services - Employee Benefits	2,005.68
798 Subtotal	13,505.00
898 KBH Medical Billing	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	418,001.78
899 Indirect Cost Pool/Misc	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	
6XX Supplies and Materials	3,608.20
271 State and Federal Aggregate of Reimbursements/Indirect Costs	
21XX Support Services - Students	
2XX Personal Services - Employee Benefits	2.41
25XX Support Services - Business	
6XX Supplies and Materials	2,009.85
364 OTO Weatherization/Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	1,000.00
4XX Purchased Property Services	922.75
7XX Property and Equipment Acquisition	127,444.25
365 OTO Indian Education for All	
1XXX Instruction	
5XX Other Purchased Services	8,928.67
6XX Supplies and Materials	379.80
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	2,713.15
7XX Property and Equipment Acquisition	67,860.67
899 Subtotal	214,869.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,446,356.93



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance					447,652.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,475,135.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,446,356.93	(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	83,761.52	Less Last Year	3,471.64	(4b)	80,289.88	
					80,289.88	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					556,720.54	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
038 Gifted and Talented	10,236.28	10,236.28	0.00
108 Truancy Intervention Program	35,414.96	35,414.96	0.00
138 Gifted and Talented	1,693.00	1,693.00	0.00
147 Title II, Part A, Teacher/Principal Train/Recruit	10,923.10	10,923.10	0.00
148 Title II, Part A, Teacher/Principal Train/Recruit	149,490.00	149,490.00	0.00
168 Title IV, Part A, Safe & Drug-Free	3,918.09	3,918.09	0.00
317 Title I, Part A, Improving Basic Programs	17,526.23	17,526.23	0.00
318 Title I, Part A, Improving Basic Programs	236,872.27	236,872.27	0.00
329 Tobacco Use Prevention	15,230.94	15,230.94	0.00
398 Title V, Part A, Innovative Programs	3,683.00	3,683.00	0.00
608 Title II, Part D, Ed Technology	5,702.53	5,702.53	0.00
768 Services for Significant Needs Students	35,000.00	35,000.00	0.00
778 IDEA Part B	274,290.00	274,290.00	0.00
798 IDEA Preschool	13,505.00	13,505.00	0.00
898 KBH Medical Billing	418,001.78	418,001.78	0.00
899 Indirect Cost Pool/Misc	243,647.98	214,869.75	28,778.23
Total	<u>1,475,135.16</u>	<u>1,446,356.93</u>	<u>28,778.23</u>



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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	2007 Value	2008 Value
1111 District Levy - Real Property	9,249.55	8,692.00
1112 District Levy - Personal Property	69.72	64.53
1114 District Levy - Pers Prop/Mobile Homes	104.60	443.73
1190 Penalties and Interest on Taxes	86.84	66.32
1340 Fees for Adult Education	782.00	762.77
1510 Interest Earnings	174.79	165.84
1900 Other Revenue from Local Sources	16.42	16.20
3440 State HB20/SB417 Prop Tax Reimb	23.73	4.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10,507.65	10,215.49

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

PRC Program Function Object	2007 Value	2008 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	8,775.00	7,758.75
2XX Personal Services - Employee Benefits	51.70	45.34
4XX Purchased Property Services	275.00	225.00
5XX Other Purchased Services	0.00	67.50
6XX Supplies and Materials	926.04	717.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	10,027.74	8,814.24

Schedule Of Changes Worksheet

Beginning Fund Balance	4,622.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,215.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,814.24	(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)	6,024.24	(5)



Trustees' Financial Summary

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Submit ID: 0236-51270169

12 Deer Lodge County
0236 Anaconda Elem

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	2007 Value	2008 Value
1510 Interest Earnings	1,145.73	1,479.92
5300 Operating Transfers from Other Funds	21,100.00	17,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	22,245.73	18,479.92

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

PRC Program Function Object	2007 Value	2008 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	50,007.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18,479.92	(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)	68,487.54	(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	2007 Value	2008 Value
1510 Interest Earnings	2,787.65	2,360.18
4820 Federal Impact Aid - Title VIII	9,685.45	14,435.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	12,473.10	16,796.10

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

PRC Program Function Object	2007 Value	2008 Value
280 Special Education - Local and State		
1XXX Instruction		
6XX Supplies and Materials	0.00	1,342.82
21XX Support Services - Students		
5XX Other Purchased Services	0.00	29.28
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	1,372.10

Schedule Of Changes Worksheet

Beginning Fund Balance	76,300.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,796.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,372.10	(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)	91,724.05	(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	2007 Value	2008 Value
1510 Interest Earnings	4,398.44	3,491.97
3281 State Technology Aid	24,007.20	4,581.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	28,405.64	8,073.29

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	11,799.00
25XX Support Services - Business		
4XX Purchased Property Services	0.00	4,645.94
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	16,444.94

Schedule Of Changes Worksheet

Beginning Fund Balance	114,427.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,073.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	16,444.94	(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	16,444.94	
Less Last Year	0.00	(4b)
		16,444.94 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	122,500.90	(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	2007 Value	2008 Value
1510 Interest Earnings	1,246.97	964.23
3445 State Combined Fund School Block Grant	1,188.10	1,197.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,435.07	2,161.36

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	51.17
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	51.17

Schedule Of Changes Worksheet

Beginning Fund Balance	32,177.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,161.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	51.17	(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)	34,287.84	(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	2007 Value	2008 Value
1111 District Levy - Real Property	58,139.97	45,984.63
1112 District Levy - Personal Property	459.78	374.45
1114 District Levy - Pers Prop/Mobile Homes	702.73	2,727.20
1190 Penalties and Interest on Taxes	443.75	371.25
1510 Interest Earnings	3,943.67	3,116.65
1900 Other Revenue from Local Sources	103.14	101.78
3120 State Guaranteed Tax Base Aid	72,269.07	72,072.54
3440 State HB20/SB417 Prop Tax Reimb	97.65	25.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	136,159.76	124,774.23

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	90,000.00	95,000.00
850 Interest on Debt	31,475.00	28,460.00
860 Agent Fees/Issuance Costs	350.00	350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	121,825.00	123,810.00

Schedule Of Changes Worksheet

Beginning Fund Balance	92,584.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	124,774.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	123,810.00	(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)	93,548.65	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	2,897.10	2,902.15
1900 Other Revenue from Local Sources	1,322.37	983.27
5200 Sale or Compensation for Loss of Assets	0.00	191,682.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,219.47	195,567.55

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	1,135.22	1,054.26
2XX Personal Services - Employee Benefits	125.16	110.91
4XX Purchased Property Services	0.00	4,121.03
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,260.38	5,286.20

Schedule Of Changes Worksheet

Beginning Fund Balance	73,261.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	195,567.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,286.20	(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)	263,543.06	(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	2007 Value	2008 Value
1111 District Levy - Real Property	49.58	11.05
1112 District Levy - Personal Property	5.16	0.29
1114 District Levy - Pers Prop/Mobile Homes	0.94	0.00
1190 Penalties and Interest on Taxes	17.39	4.45
1510 Interest Earnings	91.68	69.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	164.75	85.44

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

PRC Program Function Object	2007 Value	2008 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	2,344.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	85.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,429.66	(5)



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Detail Expenditure

Fund	Account	Description	2007 Value	2008 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	283,395.46	277,840.80
XX	39X 1XXX 112	Certified Teacher Staff Salaries	31,193.14	50,547.02
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	1,984,587.41	2,087,849.52
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	126,106.44	127,789.12
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	65.90	0.00
XX	XXX 26XX 41X	Energy Utility Services	121,667.45	144,899.87
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 Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	119,140.92
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	119,140.92

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	39,710.88
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	171,562.01
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	362,045.64
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

The Deferred Revenue (680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

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

Percentage of Special Ed Funding FY2010 Maximum Budget: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	283,262.24	0.00	0.00	0.00
280	1XXX	2XX	25,199.29	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	763.53	0.00	0.00	0.00
280	1XXX	6XX	3,235.90	0.00	0.00	1,342.82
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	29.28
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	27,546.97	0.00	0.00	0.00
280	24XX	2XX	6,296.27	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	325.84	0.00	0.00	0.00
280	24XX	6XX	938.91	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	13,104.59	0.00	0.00	0.00
Totals			360,673.54	0.00	0.00	1,372.10 362,045.64

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

* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY08.



Trustees' Financial Summary

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	0.00	0.00	27,500.00	0.00	27,500.00
Land Improvements	133,152.14	0.00	7,645.41	0.00	140,797.55
Buildings	3,517,420.24	0.00	142,995.25	0.00	3,660,415.49
Machinery and Equipment	569,934.21	0.00	48,516.42	10,254.00	608,196.63
Totals at Historical Cost	4,220,506.59	0.00	226,657.08	10,254.00	4,436,909.67
Less Accumulated Depreciation For:					
Improvement Accum	62,462.22	0.00	5,644.16	0.00	68,106.38
Building Accum	2,060,595.30	0.00	61,973.20	0.00	2,122,568.50
Machinery and Equipment Accum	187,238.68	0.00	32,186.38	10,254.00	209,171.06
Total Accumulated Depreciation	2,310,296.20	0.00	99,803.74	10,254.00	2,399,845.94
Governmental Activities, Capital Assets, net	1,910,210.39	0.00	126,853.34	0.00	2,037,063.73

* 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.

*** Has comments.

Depreciation by Function for FY2008	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	1,917.80	0.00	0.00
Support Services Staff (22XX)	1,143.60	0.00	0.00
General Administration (23XX)	500.00	0.00	0.00
School Administration (24XX)	2,128.20	0.00	0.00
Financial Administration (25XX)	13,367.75	0.00	0.00
Operations and Maintenance (26XX)	78,686.12	0.00	0.00
Food Service (31XX)	2,060.27	0.00	0.00
Total Depreciation for FY2008	99,803.74	0.00	0.00

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2007)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2008) [a + b - c - d]	Current Portion Due FY2009	Long-Term Portion Due FY2010-
Governmental Activities*							
Bonds							
12/21/2005	750,000.00	0.00	95,000.00	0.00	655,000.00	100,000.00	555,000.00
Compensated Absences	166,960.90	61,772.96	0.00	0.00	228,733.86	0.00	228,733.86
Other	511,731.54	0.00	0.00	55,589.72	456,141.82	118,008.92	338,132.90
Total Governmental Activity							
Long-Term Liabilities	1,428,692.44	61,772.96	95,000.00	55,589.72	1,339,875.68	218,008.92	1,121,866.76

* 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.