



Trustees' Financial Summary

FY2012-13

Submit ID: 0005-88799231

**01 Beaverhead County
0005 Dillon Elem**

Due Dates:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort*

Certification

Business Manager/Clerk: Ramona Glaus

Phone #: (406) 683-4311

(Signature)

(Date)

Chair, Board of Trustees: Jed Petersen

(Signature)

(Date)

County Superintendent: Linda Marsh

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY13 did the district employ a certified special education director? No

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

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



Trustees' Financial Summary

FY2012-13

Submit ID: 0005-88799231

**01 Beaverhead County
0005 Dillon Elem**

Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
077	IDEA Part B (Trans from Coop)	FEDERAL	39-9703-77-13	84.027A
113	Obsolete Tuition	LOCAL		
114	Alley Easement	LOCAL		
128	K-12 Education Data Systems	STATE		
133	Gifted and Talented	STATE	01-005-13-13	State
153	Title II Part A	FEDERAL	01-0005-14-13	84.367
156	Spanish Club	LOCAL		
179	IDEA Preschool (Trans from Coop)	FEDERAL	39-9703-79-13	84.173A
196	Exxon Mobile Grant	LOCAL		
198	Insurance Refund	LOCAL		
233	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	FEDERAL	01-0005-9913	84.358B
245	Enrichment	LOCAL		
293	Lease/Head Start	LOCAL	None	
323	Title I Improving Basic Programs	FEDERAL	01-0005-31-13	84.010A
330	OTO Multidistrict Cooperative	STATE		
335	Medicaid	STATE	None	State
336	CSCT-Medicaid	STATE	None	
362	Title I, Part C, Migrant Ed	FEDERAL	01-0005-36-12	84.011A
372	Quality Schools Facility Grant	STATE		NA
403	Title I, Part C, Migrant Ed	FEDERAL	01-005-36-13	84.011A
428	State OTO FullTime Kindergarten Startup	STATE		state
465	Title I, Part A, Improvement Grants Academic Achievement	FEDERAL		84.010
503	Significant Needs Students	STATE	01-0005-76-13 PII	
648	State OTO Capital Invest & Deferred Maintenance	STATE		state
650	State OTO Indian Education for All	STATE		state



Trustees' Financial Summary

FY2012-13

Submit ID: 0005-88799231

01 Beaverhead County
0005 Dillon Elem

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)	730,791.45	66,859.70	66,617.39	41,840.64
02	Taxes Receivable - Real and Personal (120-149)	74,898.70	4,615.14	139.49	
03	Taxes Receivable - Protested (150-159)	76,415.66	4,624.24	498.77	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)	16,722.00			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	898,827.81	76,099.08	67,255.65	41,840.64
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	151,314.36	9,239.38	638.26	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	151,314.36	9,239.38	638.26	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)	16,722.00			
37	Reserve for Encumbrances (953)	243,626.73			10,761.84
48	Fund Balance for Budget	487,164.72	66,859.70	66,617.39	31,078.80
52	TOTAL FUND BALANCE/EQUITY	747,513.45	66,859.70	66,617.39	41,840.64
53	TOTAL LIABILITIES AND FUND BALANCE	898,827.81	76,099.08	67,255.65	41,840.64



Trustees' Financial Summary

FY2012-13

Submit ID: 0005-88799231

01 Beaverhead County
0005 Dillon Elem

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)		311,171.68	92,035.33	
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		311,171.68	92,035.33	
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)			6,579.74	
48	Fund Balance for Budget		311,171.68	85,455.59	
52	TOTAL FUND BALANCE/EQUITY		311,171.68	92,035.33	
53	TOTAL LIABILITIES AND FUND BALANCE		311,171.68	92,035.33	



Trustees' Financial Summary

FY2012-13

Submit ID: 0005-88799231

01 Beaverhead County
0005 Dillon Elem

Balance Sheet

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)				28,726.76
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				28,726.76
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				28,726.76
52	TOTAL FUND BALANCE/EQUITY				28,726.76
53	TOTAL LIABILITIES AND FUND BALANCE				28,726.76



Trustees' Financial Summary

FY2012-13

Submit ID: 0005-88799231

01 Beaverhead County
0005 Dillon Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
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				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2012-13

Submit ID: 0005-88799231

01 Beaverhead County
0005 Dillon Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	7,144.55	22,718.93		98,889.63
02	Taxes Receivable - Real and Personal (120-149)	2,835.38			29,707.62
03	Taxes Receivable - Protested (150-159)	2,913.92			9,064.83
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	12,893.85	22,718.93		137,662.08
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	5,749.30			38,772.45
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	5,749.30			38,772.45
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	4,020.00			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	3,124.55	22,718.93		98,889.63
52	TOTAL FUND BALANCE/EQUITY	7,144.55	22,718.93		98,889.63
53	TOTAL LIABILITIES AND FUND BALANCE	12,893.85	22,718.93		137,662.08



Trustees' Financial Summary

FY2012-13

Submit ID: 0005-88799231

01 Beaverhead County
0005 Dillon Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	97,941.11			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	97,941.11			
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					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	13,270.00			
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	84,671.11			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	97,941.11			
53	TOTAL LIABILITIES AND FUND BALANCE	97,941.11			



Trustees' Financial Summary

FY2012-13

Submit ID: 0005-88799231

01 Beaverhead County
0005 Dillon Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
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				



Trustees' Financial Summary

FY2012-13

Submit ID: 0005-88799231

01 Beaverhead County
0005 Dillon Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
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				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2012-13

Submit ID: 0005-88799231

01 Beaverhead County
0005 Dillon Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		35,653.42	54,763.98	
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		35,653.42	54,763.98	
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		35,653.42	54,763.98	
52	TOTAL FUND BALANCE/EQUITY		35,653.42	54,763.98	
53	TOTAL LIABILITIES AND FUND BALANCE		35,653.42	54,763.98	



Trustees' Financial Summary

FY2012-13

Submit ID: 0005-88799231

01 Beaverhead County
0005 Dillon Elem

Balance Sheet

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)	183,561.51	172,437.83		
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	183,561.51	172,437.83		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	183,561.51	172,437.83		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	183,561.51	172,437.83		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	183,561.51	172,437.83		



Trustees' Financial Summary

FY2012-13

Submit ID: 0005-88799231

01 Beaverhead County
0005 Dillon Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
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				



Trustees' Financial Summary

FY2012-13

Submit ID: 0005-88799231

01 Beaverhead County
0005 Dillon Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
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				



Trustees' Financial Summary

FY2012-13

Submit ID: 0005-88799231

01 Beaverhead County
0005 Dillon Elem

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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	1,338,571.52	1,355,932.76
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	36,375.96
1510 Interest Earnings	294.59	188.22
1900 Other Revenue from Local Sources	6.02	1,120.88
3110 Direct State Aid	1,673,125.51	1,771,196.38
3111 Quality Educator	157,879.80	154,837.80
3112 At Risk Student	20,700.04	19,807.75
3113 Indian Education For All	14,320.80	14,708.40
3114 American Indian Achievement Gap	3,000.00	4,400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	169,931.34	176,127.85
3120 State Guaranteed Tax Base Aid	626,506.61	668,557.20
3444 State School Block Grant	335,378.97	360,004.94
3446 SB372 Block Grant Reimbursement	0.00	14,399.26
7810 Education Jobs Fund	1,962.29	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,341,677.49	4,577,657.40

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	2,064,304.49	2,198,061.15
2XX Personal Services - Employee Benefits	273,188.76	296,448.21
3XX Purchased Professional and Technical Services	789.44	4,140.15
4XX Purchased Property Services	6,566.15	1,737.56
5XX Other Purchased Services	1,960.76	1,867.39
6XX Supplies and Materials	255,536.04	290,203.63
810 Dues and Fees	0.00	83.11
8XX Other Expenditures	778.94	0.00
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	387.00	689.00
5XX Other Purchased Services	1,071.47	1,599.90
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	102,918.00	109,122.96
2XX Personal Services - Employee Benefits	27,342.18	28,687.64
222X Educational Media Services		
1XX Personal Services - Salaries	80,973.00	84,571.08
2XX Personal Services - Employee Benefits	472.82	476.73
3XX Purchased Professional and Technical Services	1,086.25	0.00
6XX Supplies and Materials	5,098.22	3,764.12
23XX Support Services - General Administration		



Trustees' Financial Summary

FY2012-13

Submit ID: 0005-88799231

01 Beaverhead County
0005 Dillon 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	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	119,510.58	122,279.65
			2XX Personal Services - Employee Benefits	9,647.80	10,547.30
			5XX Other Purchased Services	1,872.16	2,229.06
			810 Dues and Fees	656.00	656.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	213,002.12	218,792.01
			2XX Personal Services - Employee Benefits	41,365.04	47,944.96
			5XX Other Purchased Services	634.79	2,619.70
			6XX Supplies and Materials	52.74	717.36
			810 Dues and Fees	875.00	875.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	41,895.26	42,816.62
			2XX Personal Services - Employee Benefits	10,697.50	11,494.72
			3XX Purchased Professional and Technical Services	5,273.30	11,402.80
			5XX Other Purchased Services	43,822.49	85,369.63
			6XX Supplies and Materials	1,158.11	1,305.78
			810 Dues and Fees	17,773.45	17,743.45
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	145,731.07	162,938.98
			2XX Personal Services - Employee Benefits	32,650.87	27,306.35
			3XX Purchased Professional and Technical Services	107,632.30	66,769.07
			4XX Purchased Property Services	139,079.97	129,164.60
			5XX Other Purchased Services	188.75	424.23
			6XX Supplies and Materials	58,862.04	47,036.40
			7XX Property and Equipment Acquisition	37,284.82	45,430.02
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	319,647.74	299,001.71
			2XX Personal Services - Employee Benefits	50,146.70	39,997.45
			3XX Purchased Professional and Technical Services	20,835.05	29,130.75
			5XX Other Purchased Services	2,372.36	2,807.48
			6XX Supplies and Materials	17,806.81	7,841.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	30,391.52	30,459.22
			2XX Personal Services - Employee Benefits	5,489.18	5,798.51
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	5,978.00	10,464.00



Trustees' Financial Summary

FY2012-13

Submit ID: 0005-88799231

01 Beaverhead County

0005 Dillon Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

4,304,807.04

4,502,816.44

Schedule Of Changes Worksheet

Beginning Fund Balance						620,283.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,577,657.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						4,502,816.44	(3)
Increase/Decrease of Reserve for Inventories							
This Year	16,722.00	Less Last Year	14,677.00		(4a)	2,045.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	243,626.73	Less Last Year	193,282.58		(4b)	50,344.15	
						52,389.15	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						747,513.45	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0005-88799231

01 Beaverhead County
0005 Dillon Elem

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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	37,061.86	92,286.29
1510 Interest Earnings	405.13	258.86
2220 County On-Schedule Trans Reimb	646.80	0.00
3210 State On-Schedule Trans Reimb	646.80	0.00
3444 State School Block Grant	7,338.29	7,922.86
3446 SB372 Block Grant Reimbursement	0.00	341.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	46,098.88	100,809.82

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	8,218.75	8,399.58
2XX Personal Services - Employee Benefits	44.92	49.17
25XX Support Services - Business		
1XX Personal Services - Salaries	3,808.66	3,892.42
2XX Personal Services - Employee Benefits	969.52	1,018.35
6XX Supplies and Materials	3,456.34	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	3,007.84	3,200.00
2XX Personal Services - Employee Benefits	188.96	217.52
6XX Supplies and Materials	4,425.00	235.00
7XX Property and Equipment Acquisition	19,076.47	51,200.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	633.99	3,591.28
2XX Personal Services - Employee Benefits	234.42	0.00
4XX Purchased Property Services	0.00	75.00
5XX Other Purchased Services	48,972.46	37,069.28
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	93,037.33	108,947.60



Trustees' Financial Summary

FY2012-13

Submit ID: 0005-88799231

01 Beaverhead County

0005 Dillon Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						91,054.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						100,809.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						108,947.60	(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	16,057.34	(4b)		-16,057.34	
						-16,057.34	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						66,859.70	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0005-88799231

01 Beaverhead County
0005 Dillon Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	8,700.07	756.94
1510 Interest Earnings	228.68	146.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,928.75	903.05

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance						65,714.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						903.05	(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)						66,617.39	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0005-88799231

01 Beaverhead County
0005 Dillon Elem

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

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

PRC Revenue	2012 Value	2013 Value
1611 National School Lunch Program	101,612.13	106,348.41
3220 State Food Services Match	0.00	303.63
4550 Federal Child Nutrition	139,461.34	149,692.22
4552 Fresh Fruit And Vegetable	0.00	3,622.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	241,073.47	259,966.96

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

PRC Program Function Object	2012 Value	2013 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	100,052.31	107,868.78
2XX Personal Services - Employee Benefits	36,078.77	37,767.20
4XX Purchased Property Services	1,958.31	1,588.49
5XX Other Purchased Services	16,105.77	13,081.96
6XX Supplies and Materials	89,042.51	103,575.97
7XX Property and Equipment Acquisition	0.00	6,349.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	243,237.67	270,232.00

Schedule Of Changes Worksheet

Beginning Fund Balance		42,818.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		259,966.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		270,232.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	10,761.84		
Less Last Year	1,475.00		
		9,286.84	(4b)
		9,286.84	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		41,840.64	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0005-88799231

01 Beaverhead County
0005 Dillon Elem

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	1,324.18	727.58
2240 County Retirement Distribution	433,385.02	501,302.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	434,709.20	502,029.99

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	310,889.21	325,035.85
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	15,479.07	16,373.12
222X Educational Media Services		
2XX Personal Services - Employee Benefits	12,429.24	13,006.93
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	18,725.53	19,169.21
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	31,509.18	32,345.79
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	6,226.91	6,393.06
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	20,678.45	24,205.54
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	47.36	0.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	48,810.51	44,312.66
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	4,396.39	4,397.12
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	16,251.60	20,447.56
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	11,796.64	12,782.56
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	497,240.09	518,469.40



Trustees' Financial Summary

FY2012-13

Submit ID: 0005-88799231

01 Beaverhead County

0005 Dillon Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						327,611.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						502,029.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						518,469.40	(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)						311,171.68	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0005-88799231

01 Beaverhead County
0005 Dillon Elem

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	2013 Value
077 IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	149,794.00
114 Alley Easement	
1900 Other Revenue from Local Sources	500.00
133 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	2,454.00
153 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	69,168.00
179 IDEA Preschool (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	7,882.00
233 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	13,715.00
293 Lease/Head Start	
1910 Rentals	2,820.00
3290 State - Other State Grants	12,015.00
293 Subtotal	14,835.00
323 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	175,679.00
330 OTO Multidistrict Cooperative	
3290 State - Other State Grants	11,139.05
335 Medicaid	
3354 Medicaid - Speech Therapy	19,158.82
336 CSCT-Medicaid	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	358,056.48
362 Title I, Part C, Migrant Ed	
4250 Title I, Part C, Migrant Education	1,170.80
503 Significant Needs Students	
3610 Services for Significant Needs Students	5,600.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	829,152.15

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

PRC Program Function Object	2013 Value
077 IDEA Part B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	86,562.28



Trustees' Financial Summary

FY2012-13

Submit ID: 0005-88799231

01 Beaverhead County
0005 Dillon Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2013 Value
077 IDEA Part B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
2XX Personal Services - Employee Benefits	22,355.47
21XX Support Services - Students	
1XX Personal Services - Salaries	30,788.52
2XX Personal Services - Employee Benefits	10,087.73
	149,794.00
077 Subtotal	
128 K-12 Education Data Systems	
368 K-12 Education Data Systems	
1XXX Instruction	
5XX Other Purchased Services	322.45
133 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
6XX Supplies and Materials	2,453.17
153 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	57,211.15
2XX Personal Services - Employee Benefits	11,956.85
	69,168.00
153 Subtotal	
156 Spanish Club	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	90.00
179 IDEA Preschool (Trans from Coop)	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	6,698.37
2XX Personal Services - Employee Benefits	1,183.63
	7,882.00
179 Subtotal	
233 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
1XX Personal Services - Salaries	8,919.73
2XX Personal Services - Employee Benefits	2,395.27
5XX Other Purchased Services	2,400.00
	13,715.00
233 Subtotal	



Trustees' Financial Summary

FY2012-13

Submit ID: 0005-88799231

01 Beaverhead County
0005 Dillon Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						161,943.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						829,152.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						890,913.06	(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	6,579.74	Less Last Year	14,727.48	(4b)		-8,147.74	
						-8,147.74	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						92,035.33	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
077 IDEA Part B (Trans from Coop)	149,794.00	149,794.00	0.00
114 Alley Easement	500.00	0.00	500.00
128 K-12 Education Data Systems	0.00	322.45	-322.45
133 Gifted and Talented	2,454.00	2,453.17	0.83
153 Title II Part A	69,168.00	69,168.00	0.00
156 Spanish Club	0.00	90.00	-90.00
179 IDEA Preschool (Trans from Coop)	7,882.00	7,882.00	0.00
233 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	13,715.00	13,715.00	0.00
293 Lease/Head Start	14,835.00	22,110.52	-7,275.52
323 Title I Improving Basic Programs	175,679.00	175,679.33	-0.33
330 OTO Multidistrict Cooperative	11,139.05	11,128.57	10.48
335 Medicaid	19,158.82	16,698.29	2,460.53
336 CSCT-Medicaid	358,056.48	366,478.19	-8,421.71
362 Title I, Part C, Migrant Ed	1,170.80	1,171.24	-0.44
372 Quality Schools Facility Grant	0.00	20,000.00	-20,000.00
428 State OTO FullTime Kindergarten Startup	0.00	14,278.78	-14,278.78
465 Title I, Part A, Improvement Grants Academic Achievement	0.00	4,931.01	-4,931.01
503 Significant Needs Students	5,600.00	5,600.00	0.00
648 State OTO Capital Invest & Deferred Maintenance	0.00	9,137.52	-9,137.52
650 State OTO Indian Education for All	0.00	274.99	-274.99
Total	829,152.15	890,913.06	-61,760.91



Trustees' Financial Summary

FY2012-13

Submit ID: 0005-88799231

01 Beaverhead County
0005 Dillon 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	2012 Value	2013 Value
5300 Operating Transfers from Other Funds	5,978.00	10,464.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,978.00	10,464.00

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	3,099.82	9,613.28
2XX Personal Services - Employee Benefits	0.00	2.14
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,099.82	9,615.42

Schedule Of Changes Worksheet

Beginning Fund Balance	27,878.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,464.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,615.42	(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)	28,726.76	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0005-88799231

01 Beaverhead County
0005 Dillon Elem

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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	50,694.64	52,743.02
3281 State Technology Aid	4,332.40	4,463.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	55,027.04	57,206.06

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	541.50	0.00
4XX Purchased Property Services	15,101.66	20,183.43
5XX Other Purchased Services	1,025.00	36,321.41
6XX Supplies and Materials	45,531.40	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	62,199.56	56,504.84

Schedule Of Changes Worksheet

Beginning Fund Balance					2,423.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					57,206.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					56,504.84	(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	4,020.00	Less Last Year	0.00	(4b)	4,020.00	
Ending Fund Balance (1 + 2 - 3 + 4)					7,144.55	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0005-88799231

01 Beaverhead County
0005 Dillon Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	13.03	8.30
1920 Contributions/Donations from Private Sources	0.00	150.00
3445 State Combined Fund School Block Grant	0.00	12,445.21
3447 SB372 Combined Block Grant Reimbursement	0.00	7,276.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	13.03	19,880.46

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance		2,838.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		19,880.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		22,718.93	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0005-88799231

01 Beaverhead County
0005 Dillon Elem

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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	561,654.54	643,284.50
3120 State Guaranteed Tax Base Aid	167,805.38	97,395.35
4100 Federal Miscellaneous Grants - Direct from Feds	340,941.77	220,814.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,070,401.69	961,494.83

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
830 Special Assessments	16,495.70	16,495.70
850 Interest on Debt	1,007,648.40	898,016.22
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,024,144.10	914,511.92

Schedule Of Changes Worksheet

Beginning Fund Balance	51,906.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	961,494.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	914,511.92	(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)	98,889.63	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0005-88799231

01 Beaverhead County
0005 Dillon Elem

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	20,712.86	4,584.53
1910 Rentals	0.00	1,740.00
1920 Contributions/Donations from Private Sources	0.00	35,377.80
5200 Sale or Compensation for Loss of Assets	0.00	8,968.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	20,712.86	50,671.14

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	11,987.00
6XX Supplies and Materials	0.00	2,100.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	6,895,203.69	1,847,437.11
8XX Other Expenditures	500.00	500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	6,895,703.69	1,862,024.11

Schedule Of Changes Worksheet

Beginning Fund Balance	1,896,024.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	50,671.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,862,024.11	(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	13,270.00	
Less Last Year	0.00	(4b)
	13,270.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	97,941.11	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0005-88799231

01 Beaverhead County
0005 Dillon Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 82 - Interlocal Agreement Fund

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

PRC Revenue	2012 Value	2013 Value
5700 Resources Transferred from Other School Districts or Cooperatives	19,500.00	51,316.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	19,500.00	51,316.55

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	1,200.00
3XX Purchased Professional and Technical Services	0.00	24,528.00
5XX Other Purchased Services	0.00	9,160.13
6XX Supplies and Materials	0.00	275.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	35,163.13

Schedule Of Changes Worksheet

Beginning Fund Balance	19,500.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	51,316.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	35,163.13	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	35,653.42	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0005-88799231

01 Beaverhead County
0005 Dillon Elem

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

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

PRC Revenue	2012 Value	2013 Value
1XXX Revenues from Student Activities	57,500.02	61,684.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	57,500.02	61,684.84

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

PRC Program Function Object	2012 Value	2013 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	51,810.23	64,668.93
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	51,810.23	64,668.93

Schedule Of Changes Worksheet

Beginning Fund Balance	57,748.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	61,684.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	64,668.93	(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 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	54,763.98	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0005-88799231

01 Beaverhead County
0005 Dillon Elem

Detail Expenditure

Fund	Account	Description	2012 Value	2013 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	81,965.62	61,533.80
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	84,335.33	86,389.38
XX	457 1XXX 112	Certified Teacher Staff Salaries	6,794.09	6,698.37
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,975,653.09	2,097,850.54
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	101,951.01	73,728.01
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,760.27	3,156.34
XX	XXX 26XX 41X	Energy Utility Services	111,950.70	111,025.06
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	6,895,203.69	1,847,437.11
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

FY2012-13

Submit ID: 0005-88799231

01 Beaverhead County

0005 Dillon Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	108,243.73
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	108,243.73

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	36,078.84
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	155,870.18
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	415,036.12
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

Percentage of Special Ed Funding FY2015 Maximum Budget: 100%



Trustees' Financial Summary

FY2012-13

Submit ID: 0005-88799231

01 Beaverhead County

0005 Dillon Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	299,001.71	0.00	0.00	0.00
280	1XXX	2XX	39,997.45	0.00	0.00	0.00
280	1XXX	3XX	29,130.75	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	2,807.48	0.00	0.00	0.00
280	1XXX	6XX	7,841.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	30,459.22	0.00	0.00	0.00
280	21XX	2XX	5,798.51	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	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	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	0.00	0.00	0.00	0.00
Totals			415,036.12	0.00	0.00	415,036.12

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

* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY13.



Trustees' Financial Summary

FY2012-13

Submit ID: 0005-88799231

01 Beaverhead County

0005 Dillon Elem

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	72,500.00	0.00	0.00	0.00	72,500.00
Land Improvements	470,585.34	0.00	86,280.00	0.00	556,865.34
Buildings	2,273,723.94	0.00	9,410,000.68	0.00	11,683,724.62
Machinery and Equipment	237,155.97	0.00	19,620.64	0.00	256,776.61
Construction in Progress	7,625,943.87	0.00	1,784,056.81	9,410,000.68	0.00
Totals at Historical Cost	10,679,909.12	0.00	11,299,958.13	9,410,000.68	12,569,866.57
Less Accumulated Depreciation For:					
Improvement Accum	299,420.87	12,904.31	13,917.13	0.00	326,242.31
Building Accum	1,274,029.87	43,703.39	242,050.42	0.00	1,559,783.68
Machinery and Equipment Accum	187,110.54	2,054.53	11,321.09	0.00	200,486.16
Total Accumulated Depreciation	1,760,561.28	58,662.23	267,288.64	0.00	2,086,512.15
Governmental Activities, Capital Assets, net	8,919,347.84	-58,662.23	11,032,669.49	9,410,000.68	10,483,354.42

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

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

Depreciation by Function for FY2013	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	41,653.75	0.00	0.00
Operations and Maintenance (26XX)	34,046.88	0.00	0.00
Total Depreciation for FY2013	75,700.63	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2012-13

Submit ID: 0005-88799231

01 Beaverhead County

0005 Dillon Elem

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
Governmental Activities*							
Bonds							
12/28/2010	9,250,000.00	0.00	385,000.00	0.00	8,865,000.00	390,000.00	8,475,000.00
Capital Leases	7,439.43	0.00	7,439.43	0.00	0.00	0.00	0.00
Compensated Absences	344,804.00	21,718.00	0.00	0.00	366,522.00	109,957.00	256,565.00
Special Improvements (SIDs)	137,447.15	0.00	8,764.10	0.00	128,683.05	9,267.53	119,415.52
Other Post Employment Benefits	0.00	439,322.00	0.00	0.00	439,322.00	0.00	439,322.00
Total Governmental Activity	9,739,690.58	461,040.00	401,203.53	0.00	9,799,527.05	509,224.53	9,290,302.52
Long-Term Liabilities							

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

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

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