



Trustees' Financial Summary

FY2012-13

Submit ID: 0809-69052911

**45 Sanders County
0809 Dixon 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: Charlotte Morigeau **Phone #:** (406) 246-3566

(Signature)

(Date)

Chair, Board of Trustees: Greg Landon

(Signature)

(Date)

County Superintendent: Kathy McEldery

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

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: 0809-69052911

45 Sanders County
0809 Dixon Elem

Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
335	Medicaid	STATE		State
366	State OTO Capital Invest & Deferred Maintenance	STATE		state
367	State OTO FullTime Kindergarten Startup	STATE		state
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
413	Title VII, Indian Education	FEDERAL		84.060
414	Johnson O'Malley (JOM)	FEDERAL		15.130
434	21st Century Community Learning	FEDERAL	4508091713	84.287
456	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
465	Title I, Part A, Improvement Grants	FEDERAL		84.010
494	Schoolwide Projects	FEDERAL		federal
840	Daycare/Preschool	LOCAL	Dixon	



Trustees' Financial Summary

FY2012-13

Submit ID: 0809-69052911

45 Sanders County
0809 Dixon 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)	39,718.32	18,088.19		17,077.05
02	Taxes Receivable - Real and Personal (120-149)	3,950.57	1,720.85		
03	Taxes Receivable - Protested (150-159)	0.03	0.01		
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	43,668.92	19,809.05		17,077.05
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	3,950.60	1,720.86		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	3,950.60	1,720.86		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	39,718.32	18,088.19		17,077.05
52	TOTAL FUND BALANCE/EQUITY	39,718.32	18,088.19		17,077.05
53	TOTAL LIABILITIES AND FUND BALANCE	43,668.92	19,809.05		17,077.05



Trustees' Financial Summary

FY2012-13

Submit ID: 0809-69052911

45 Sanders County
0809 Dixon 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)	3,829.29	43,699.36	62,035.17	573.92
02	Taxes Receivable - Real and Personal (120-149)				27.16
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			9,881.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,829.29	43,699.36	71,916.17	601.08
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				27.16
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				27.16
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	3,829.29	43,699.36	71,916.17	573.92
52	TOTAL FUND BALANCE/EQUITY	3,829.29	43,699.36	71,916.17	573.92
53	TOTAL LIABILITIES AND FUND BALANCE	3,829.29	43,699.36	71,916.17	601.08



Trustees' Financial Summary

FY2012-13

Submit ID: 0809-69052911

45 Sanders County
0809 Dixon 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)			6,159.12	
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			6,159.12	
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			6,159.12	
52	TOTAL FUND BALANCE/EQUITY			6,159.12	
53	TOTAL LIABILITIES AND FUND BALANCE			6,159.12	



Trustees' Financial Summary

FY2012-13

Submit ID: 0809-69052911

45 Sanders County
0809 Dixon 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)			1,309,896.60	
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			1,309,896.60	
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			1,309,896.60	
52	TOTAL FUND BALANCE/EQUITY			1,309,896.60	
53	TOTAL LIABILITIES AND FUND BALANCE			1,309,896.60	



Trustees' Financial Summary

FY2012-13

Submit ID: 0809-69052911

45 Sanders County
0809 Dixon 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)	1,364.05	214.38		
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	1,364.05	214.38		
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)				
48	Fund Balance for Budget	1,364.05	214.38		
52	TOTAL FUND BALANCE/EQUITY	1,364.05	214.38		
53	TOTAL LIABILITIES AND FUND BALANCE	1,364.05	214.38		



Trustees' Financial Summary

FY2012-13

Submit ID: 0809-69052911

45 Sanders County
0809 Dixon 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)				
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				
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)				
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: 0809-69052911

45 Sanders County
0809 Dixon 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: 0809-69052911

45 Sanders County
0809 Dixon 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: 0809-69052911

45 Sanders County
0809 Dixon 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)			28,499.29	4,134.68
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			28,499.29	4,134.68
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			28,499.29	4,134.68
52	TOTAL FUND BALANCE/EQUITY			28,499.29	4,134.68
53	TOTAL LIABILITIES AND FUND BALANCE			28,499.29	4,134.68



Trustees' Financial Summary

FY2012-13

Submit ID: 0809-69052911

45 Sanders County
0809 Dixon 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)	58,190.02	62,220.71		
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	58,190.02	62,220.71		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	58,190.02	62,220.71		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	58,190.02	62,220.71		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	58,190.02	62,220.71		



Trustees' Financial Summary

FY2012-13

Submit ID: 0809-69052911

45 Sanders County
0809 Dixon 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: 0809-69052911

45 Sanders County
0809 Dixon 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: 0809-69052911

45 Sanders County
0809 Dixon 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	44,681.29	44,913.25
1190 Penalties and Interest on Taxes	169.44	270.46
1510 Interest Earnings	429.82	304.74
1900 Other Revenue from Local Sources	359.88	0.00
3110 Direct State Aid	192,090.88	188,275.96
3111 Quality Educator	27,444.92	29,945.45
3112 At Risk Student	16,904.39	17,027.02
3113 Indian Education For All	1,346.40	1,285.20
3114 American Indian Achievement Gap	8,000.00	8,600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	22,973.79	23,203.47
3120 State Guaranteed Tax Base Aid	131,212.80	129,529.47
3444 State School Block Grant	10,003.17	10,378.28
3446 SB372 Block Grant Reimbursement	0.00	153.60
7810 Education Jobs Fund	225.29	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	455,842.07	453,886.90

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	161,994.19	165,056.49
2XX Personal Services - Employee Benefits	38,160.52	41,323.34
4XX Purchased Property Services	0.00	5,347.40
6XX Supplies and Materials	20,258.02	13,993.82
21XX Support Services - Students		
1XX Personal Services - Salaries	7,555.00	7,040.00
2XX Personal Services - Employee Benefits	93.02	60.32
221X Improvement of Instruction Services		
3XX Purchased Professional and Technical Services	5,500.00	5,500.00
222X Educational Media Services		
3XX Purchased Professional and Technical Services	0.00	1,600.00
6XX Supplies and Materials	1,191.69	0.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	50,231.52	57,279.82
2XX Personal Services - Employee Benefits	7,260.06	7,106.97
5XX Other Purchased Services	592.24	0.00
6XX Supplies and Materials	10.00	0.00
25XX Support Services - Business		
1XX Personal Services - Salaries	21,693.78	24,154.98
2XX Personal Services - Employee Benefits	7,181.51	7,394.96



Trustees' Financial Summary

FY2012-13

Submit ID: 0809-69052911

45 Sanders County
0809 Dixon 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				
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	46,931.81	44,759.94
			2XX Personal Services - Employee Benefits	6,650.95	2,892.89
			6XX Supplies and Materials	5,341.87	6,120.90
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	18,614.68	21,369.00
			2XX Personal Services - Employee Benefits	7,666.30	7,503.39
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	18,841.00	15,441.00
	365 Indian Education for All - OTO & Ongoing				
	1XXX Instruction				
			6XX Supplies and Materials	1,346.40	1,285.20
	910 Food Services				
	31XX Food Services				
			1XX Personal Services - Salaries	17,354.36	18,083.60
			2XX Personal Services - Employee Benefits	1,344.06	1,173.12
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				445,812.98	454,487.14

Schedule Of Changes Worksheet

Beginning Fund Balance						40,318.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						453,886.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						454,487.14	(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)						39,718.32	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0809-69052911

45 Sanders County
0809 Dixon 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
1111 District Levy - Real Property	20,010.62	23,763.65
1190 Penalties and Interest on Taxes	44.43	79.79
1510 Interest Earnings	76.38	42.59
2220 County On-Schedule Trans Reimb	11,683.64	12,739.76
3210 State On-Schedule Trans Reimb	11,683.64	12,739.77
3444 State School Block Grant	672.37	842.88
3445 State Combined Fund School Block Grant	122.17	124.42
3446 SB372 Block Grant Reimbursement	0.00	69.82
3447 SB372 Combined Block Grant Reimbursement	0.00	0.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	44,293.25	50,403.60

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	4,243.60	4,243.56
2XX Personal Services - Employee Benefits	628.30	818.44
25XX Support Services - Business		
1XX Personal Services - Salaries	3,170.20	3,076.19
2XX Personal Services - Employee Benefits	591.94	394.36
27XX Student Transportation Services		
5XX Other Purchased Services	35,833.74	38,223.14
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	44,467.78	46,755.69



Trustees' Financial Summary

FY2012-13

Submit ID: 0809-69052911

45 Sanders County

0809 Dixon Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						14,440.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						50,403.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						46,755.69	(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)						18,088.19	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0809-69052911

45 Sanders County
0809 Dixon 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
1510 Interest Earnings	161.28	79.66
1632 Daily Adult Sales	1,556.00	1,683.00
3220 State Food Services Match	0.00	39.64
4550 Federal Child Nutrition	49,236.73	40,367.21
4552 Fresh Fruit And Vegetable	4,338.56	4,861.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	55,292.57	47,030.65

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

PRC Program Function Object	2012 Value	2013 Value
460 Fresh Fruit And Vegetable		
31XX Food Services		
1XX Personal Services - Salaries	1,242.00	1,242.00
6XX Supplies and Materials	3,152.96	3,619.14
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	722.00	197.36
2XX Personal Services - Employee Benefits	6,950.97	6,912.80
4XX Purchased Property Services	867.65	0.00
6XX Supplies and Materials	41,817.41	36,199.73
8XX Other Expenditures	1,430.27	712.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	56,183.26	48,883.61



Trustees' Financial Summary

FY2012-13

Submit ID: 0809-69052911

45 Sanders County

0809 Dixon Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						18,930.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						47,030.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						48,883.61	(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)						17,077.05	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0809-69052911

45 Sanders County
0809 Dixon Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	32.63	18.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	32.63	18.54

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	3,810.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,829.29	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0809-69052911

45 Sanders County
0809 Dixon 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	421.17	226.97
2240 County Retirement Distribution	57,297.40	66,578.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	57,718.57	66,805.70

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	24,523.67	25,117.59
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	517.60	577.28
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	8,003.60	23,722.87
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	8,124.67	8,849.13
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	6,471.17	5,731.34
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,664.51	3,225.45
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	4,806.79	4,386.98
840 Custody and Child Care Services		
33XX Community Services		
2XX Personal Services - Employee Benefits	1,250.68	729.56
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	2,662.34	2,671.53
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	59,025.03	75,011.73



Trustees' Financial Summary

FY2012-13

Submit ID: 0809-69052911

45 Sanders County
0809 Dixon Elem

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

Schedule Of Changes Worksheet

Beginning Fund Balance						51,905.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						66,805.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						75,011.73	(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)						43,699.36	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0809-69052911

45 Sanders County
0809 Dixon 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
335 Medicaid	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	100,912.74
412 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	8,533.00
413 Title VII, Indian Education	
1900 Other Revenue from Local Sources	9,881.00
4130 Title VII Indian Education	1,400.00
413 Subtotal	11,281.00
434 21st Century Community Learning	
4340 Title IV, Part B, 21st Century Community Learning Centers	71,400.00
456 IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	17,861.00
494 Schoolwide Projects	
4940 Schoolwide Program	155,814.00
840 Daycare/Preschool	
1945 Fees - Users/Resale of Supplies	8,894.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	374,696.62

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

PRC Program Function Object	2013 Value
335 Medicaid	
361 Services for Significant Needs Students	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	100,912.74
412 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	8,533.00
413 Title VII, Indian Education	
413 Title VII Indian Education	
1XXX Instruction	
1XX Personal Services - Salaries	6,361.60
2XX Personal Services - Employee Benefits	964.09
6XX Supplies and Materials	344.19
21XX Support Services - Students	
1XX Personal Services - Salaries	960.00
2XX Personal Services - Employee Benefits	86.95



Trustees' Financial Summary

FY2012-13

Submit ID: 0809-69052911

45 Sanders County
0809 Dixon 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
494 Schoolwide Projects				
494 Schoolwide Program				
		221X Improvement of Instruction Services		
			5XX Other Purchased Services	13,463.43
		494 Subtotal		155,814.00
840 Daycare/Preschool				
	840 Custody and Child Care Services			
		33XX Community Services		
			1XX Personal Services - Salaries	12,761.43
			2XX Personal Services - Employee Benefits	1,296.68
		840 Subtotal		14,058.11
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				380,198.75

Schedule Of Changes Worksheet

Beginning Fund Balance	77,418.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	374,696.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	380,198.75	(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)	71,916.17	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
335 Medicaid	100,912.74	100,912.74	0.00
412 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	8,533.00	8,533.00	0.00
413 Title VII, Indian Education	11,281.00	11,281.00	0.00
414 Johnson O'Malley (JOM)	0.00	338.90	-338.90
434 21st Century Community Learning	71,400.00	71,400.00	0.00



Trustees' Financial Summary

FY2012-13

Submit ID: 0809-69052911

45 Sanders County

0809 Dixon Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
456 IDEA Part B (Trans from Coop)	17,861.00	17,861.00	0.00
494 Schoolwide Projects	155,814.00	155,814.00	0.00
840 Daycare/Preschool	8,894.88	14,058.11	-5,163.23
Total	<u>374,696.62</u>	<u>380,198.75</u>	<u>-5,502.13</u>



Trustees' Financial Summary

FY2012-13

Submit ID: 0809-69052911

45 Sanders County
0809 Dixon Elem

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	2012 Value	2013 Value
1110 District Tax Levy	268.65	307.14
1190 Penalties and Interest on Taxes	1.18	2.07
1510 Interest Earnings	5.00	2.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	274.83	311.77

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

PRC Program Function Object	2012 Value	2013 Value
610 Adult Continuing Education Programs 1XXX Instruction 5XX Other Purchased Services	300.00	300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	300.00	300.00

Schedule Of Changes Worksheet

Beginning Fund Balance	562.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	311.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	300.00	(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)	573.92	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0809-69052911

45 Sanders County
0809 Dixon Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	77.09	40.86
1910 Rentals	16,520.00	20,800.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	16,597.09	20,840.86

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

PRC Program Function Object	2012 Value	2013 Value
890 Other Community Services		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	480.00	0.00
2XX Personal Services - Employee Benefits	0.00	6,900.00
33XX Community Services		
8XX Other Expenditures	250.00	370.00
8XX Community Services Programs		
33XX Community Services		
2XX Personal Services - Employee Benefits	6,933.89	0.00
4XX Purchased Property Services	11,177.63	9,796.31
6XX Supplies and Materials	1,398.85	3,247.61
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	20,240.37	20,313.92

Schedule Of Changes Worksheet

Beginning Fund Balance	5,632.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20,840.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	20,313.92	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00
Ending Fund Balance (1 + 2 - 3 + 4)	6,159.12	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0809-69052911

45 Sanders County
0809 Dixon Elem

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	2012 Value	2013 Value
1510 Interest Earnings	9,130.00	5,694.85
1900 Other Revenue from Local Sources	5,083.33	8,410.46
4820 Federal Impact Aid - Title VIII	256,208.18	292,641.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	270,421.51	306,746.75

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		
4XX Purchased Property Services	3,591.49	0.00
6XX Supplies and Materials	9,560.46	1,694.60
222X Educational Media Services		
6XX Supplies and Materials	154.95	1,472.02
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	9,525.50	8,023.28
4XX Purchased Property Services	1,322.63	0.00
5XX Other Purchased Services	16,602.62	18,665.31
6XX Supplies and Materials	7,656.16	3,468.50
8XX Other Expenditures	3,020.44	557.64
25XX Support Services - Business		
1XX Personal Services - Salaries	32,446.00	35,376.01
2XX Personal Services - Employee Benefits	4,724.20	303.11
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	13,391.55	17,235.31
6XX Supplies and Materials	26,280.10	23,270.94
52XX Capital Leases or Long Term Notes with Board of Investments		
840 Principal On Debt	4,539.53	2,305.48
850 Interest on Debt	111.34	14.32
280 Special Education - Local and State		
1XXX Instruction		
5XX Other Purchased Services	158.55	125.00
6XX Supplies and Materials	425.05	36.89
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	15,149.00	15,665.72
840 Custody and Child Care Services		
33XX Community Services		
8XX Other Expenditures	4,988.65	5,307.33



Trustees' Financial Summary

FY2012-13

Submit ID: 0809-69052911

45 Sanders County
0809 Dixon Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

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

153,648.22

133,521.46

Schedule Of Changes Worksheet

Beginning Fund Balance						1,136,671.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						306,746.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						133,521.46	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
							0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,309,896.60	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0809-69052911

45 Sanders County
0809 Dixon 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
1510 Interest Earnings	85.23	7.52
3281 State Technology Aid	542.38	526.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	627.61	533.92

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

PRC Program Function Object	2012 Value	2013 Value
465 Federal Miscellaneous Grants from OPI		
1XXX Instruction		
6XX Supplies and Materials	0.00	399.00
222X Educational Media Services		
3XX Purchased Professional and Technical Services	19,200.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	19,200.00	399.00

Schedule Of Changes Worksheet

Beginning Fund Balance	1,229.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	533.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	399.00	(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)	1,364.05	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0809-69052911

45 Sanders County
0809 Dixon 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	1.83	1.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>1.83</u>	<u>1.04</u>

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:	<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		213.34 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1.04 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00 (3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		214.38 (5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0809-69052911

45 Sanders County
0809 Dixon 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
1510 Interest Earnings	7,105.38	6,636.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,105.38	6,636.00

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	8,730.63	6,207.02
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	8,730.63	6,207.02

Schedule Of Changes Worksheet

Beginning Fund Balance	28,070.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,636.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,207.02	(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)	28,499.29	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0809-69052911

45 Sanders County
0809 Dixon Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	28.93	18.36
1900 Other Revenue from Local Sources	700.00	438.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	728.93	457.16

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

PRC Program Function Object	2012 Value	2013 Value
890 Other Community Services		
33XX Community Services		
870 Student Scholarships	0.00	400.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	400.00

Schedule Of Changes Worksheet

Beginning Fund Balance	4,077.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	457.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	400.00	(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)	4,134.68	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0809-69052911

45 Sanders County
0809 Dixon 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	18,614.86	21,369.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	18,841.00	15,441.00
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	240,614.62	246,571.71
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	11,082.85	1,517.65
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,302.69	232.02
XX	XXX 26XX 41X	Energy Utility Services	8,732.46	9,082.93
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

FY2012-13

Submit ID: 0809-69052911

45 Sanders County
0809 Dixon Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	9,157.93
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	9,157.93

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,052.44
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	13,187.36
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	60,141.00
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: 91%



Trustees' Financial Summary

FY2012-13

Submit ID: 0809-69052911

45 Sanders County
0809 Dixon Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	21,369.00	0.00	0.00	0.00	
280	1XXX	2XX	7,503.39	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	0.00	0.00	0.00	125.00	
280	1XXX	6XX	0.00	0.00	0.00	36.89	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	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	15,441.00	0.00	0.00	15,665.72	
Totals			44,313.39	0.00	0.00	15,827.61	60,141.00

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: 0809-69052911

45 Sanders County
0809 Dixon Elem

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

	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Governmental Activities:*					
Land	11,500.00	0.00	0.00	0.00	11,500.00
Buildings	657,198.65	3,185.28	0.00	0.00	660,383.93
Machinery and Equipment	61,245.70	0.00	0.00	0.00	61,245.70
Totals at Historical Cost	729,944.35	3,185.28	0.00	0.00	733,129.63
Less Accumulated Depreciation For:					
Building Accum	185,398.05	0.00	14,467.78	0.00	199,865.83
Machinery and Equipment Accum	42,035.21	0.00	2,832.96	0.00	44,868.17
Total Accumulated Depreciation	227,433.26	0.00	17,300.74	0.00	244,734.00
Governmental Activities, Capital Assets, net	502,511.09	3,185.28	-17,300.74	0.00	488,395.63

* 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
-------------------------------------	----------------------------	-----------------------------	-------------

Total Depreciation for FY2013

*** Has comment.



Trustees' Financial Summary

FY2012-13

Submit ID: 0809-69052911

45 Sanders County

0809 Dixon 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*							
Compensated Absences	24,036.02	0.00	0.00	9,719.85	14,316.17	0.00	14,316.17
Loans Payable	2,396.24	0.00	2,305.48	90.76	0.00	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	26,432.26	0.00	2,305.48	9,810.61	14,316.17	0.00	14,316.17

* 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.