



# Trustees' Financial Summary

**FY2012-13**

**Submit ID: 0206-63429308**

**11 Dawson County  
0206 Glendive 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:** Anne Sadorf

**Phone #:** (406) 377-2555

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

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

**Chair, Board of Trustees:** LaNette Simonton

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

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

**County Superintendent:** Steve Engebretson

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

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

## Software

Accounting Package: CSA/Infinite Visions

For FY13 did the district employ a certified special education director? Yes

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

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



# Trustees' Financial Summary

**FY2012-13**

**Submit ID: 0206-63429308**

**11 Dawson County  
0206 Glendive Elem**

## Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
001	Miscellaneous	LOCAL		
003	Interest	LOCAL		
006	Medicaid Administrative Claiming	STATE		
007	Medicaid	STATE		State
008	Indirect	LOCAL		
009	Exxon	LOCAL		
010	Masons - Jefferson	LOCAL		
012	Indian Ed For All	STATE		
015	PESA Revenue	LOCAL		
020	Masons - Lincoln	LOCAL		
030	Masons - Washington	LOCAL		
032	PESA - PCTI Pass Thru	STATE		
033	PESA - Common Core-Math/ELA	STATE		
045	PESA - G & T Rollout	STATE		
047	PESA - RTI Rollout	STATE		
048	PESA - IEFA Rollout	STATE		
100	MultiDistrict Agreement - OTO	STATE		
143	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	011.0206.1413	84.367
197	MT Dept of Comm	STATE	MT-QSEM-12-0003	
242	ESEA Title II, Part A, State Level Activity	FEDERAL	11 0206 14 11 SLA	84.367A
243	ESEA Title Ii, Part A, State Level Activity	STATE	11.0206.14.12.SLA	84.367A
312	Title I, Part A, Improving Basic Programs	FEDERAL	011 0206 3112	84.010A
313	Title I, Part A, Improving Basic Programs	FEDERAL	011.0206.3113	84.010A
773	IDEA Part B	FEDERAL	011.0206.7713	84.027
793	IDEA Preschool	FEDERAL	011.0206.7913	84.173A
910	Budget Amendment			



# Trustees' Financial Summary

FY2012-13

Submit ID: 0206-63429308

11 Dawson County  
0206 Glendive Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	841,609.38	243,965.61	231,181.11	211,068.12
02	Taxes Receivable - Real and Personal (120-149)	34,432.60	7,605.54	2,004.40	
03	Taxes Receivable - Protested (150-159)	33,455.46	6,967.26	726.53	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	909,497.44	258,538.41	233,912.04	211,068.12
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	67,888.06	14,572.80	2,730.93	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	67,888.06	14,572.80	2,730.93	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	295,300.69			
48	Fund Balance for Budget	546,308.69	243,965.61	231,181.11	211,068.12
52	<b>TOTAL FUND BALANCE/EQUITY</b>	841,609.38	243,965.61	231,181.11	211,068.12
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	909,497.44	258,538.41	233,912.04	211,068.12



# Trustees' Financial Summary

FY2012-13

Submit ID: 0206-63429308

11 Dawson County  
0206 Glendive Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	696.26	328,329.75	402,795.43	
02	Taxes Receivable - Real and Personal (120-149)	43.86			
03	Taxes Receivable - Protested (150-159)	41.95			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			546.50	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	782.07	328,329.75	403,341.93	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			1,219.80	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	85.81			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	85.81		1,219.80	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	696.26	328,329.75	402,122.13	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	696.26	328,329.75	402,122.13	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	782.07	328,329.75	403,341.93	



# Trustees' Financial Summary

FY2012-13

Submit ID: 0206-63429308

11 Dawson County  
0206 Glendive Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			5,729.02	36,284.14
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			5,729.02	36,284.14
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			5,729.02	36,284.14
52	<b>TOTAL FUND BALANCE/EQUITY</b>			5,729.02	36,284.14
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			5,729.02	36,284.14



# Trustees' Financial Summary

FY2012-13

Submit ID: 0206-63429308

11 Dawson County  
0206 Glendive 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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
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: 0206-63429308

11 Dawson County  
0206 Glendive Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,589.80	183,460.60		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	9,589.80	183,460.60		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	9,589.80	183,460.60		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	9,589.80	183,460.60		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	9,589.80	183,460.60		



# Trustees' Financial Summary

FY2012-13

Submit ID: 0206-63429308

11 Dawson County  
0206 Glendive Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	38,969.08	56,971.33		
02	Taxes Receivable - Real and Personal (120-149)		419.28		
03	Taxes Receivable - Protested (150-159)		355.08		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	38,969.08	57,745.69		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		774.36		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		774.36		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	38,969.08	56,971.33		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	38,969.08	56,971.33		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	38,969.08	57,745.69		



# Trustees' Financial Summary

FY2012-13

Submit ID: 0206-63429308

11 Dawson County  
0206 Glendive 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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2012-13

Submit ID: 0206-63429308

11 Dawson County  
0206 Glendive 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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2012-13

Submit ID: 0206-63429308

11 Dawson County  
0206 Glendive 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))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		10,000.00	66,970.95	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		10,000.00	66,970.95	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts		10,000.00	66,970.95	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		10,000.00	66,970.95	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		10,000.00	66,970.95	



# Trustees' Financial Summary

FY2012-13

Submit ID: 0206-63429308

11 Dawson County  
0206 Glendive Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	374,239.72	208,099.82		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	374,239.72	208,099.82		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	374,239.72	208,099.82		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	374,239.72	208,099.82		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	374,239.72	208,099.82		



# Trustees' Financial Summary

FY2012-13

Submit ID: 0206-63429308

11 Dawson County  
0206 Glendive Elem

## Balance Sheet

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



# Trustees' Financial Summary

FY2012-13

Submit ID: 0206-63429308

11 Dawson County  
0206 Glendive Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



# Trustees' Financial Summary

FY2012-13

Submit ID: 0206-63429308

11 Dawson County  
0206 Glendive 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	1,442,221.23	1,426,511.66
1190 Penalties and Interest on Taxes	7,050.15	1,527.40
1320 Tuition from Schl Dists Within State	11,287.77	10,742.80
1510 Interest Earnings	11,651.76	8,036.00
1900 Other Revenue from Local Sources	0.00	6,300.00
3110 Direct State Aid	1,899,520.63	2,096,077.00
3111 Quality Educator	198,621.31	208,450.01
3112 At Risk Student	14,387.81	14,492.25
3113 Indian Education For All	16,381.20	17,238.00
3114 American Indian Achievement Gap	5,200.00	5,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	246,796.20	281,674.07
3117 State Tuition for State Placement	37,204.09	47,468.82
3120 State Guaranteed Tax Base Aid	802,190.05	887,726.88
3444 State School Block Grant	303,447.52	319,552.33
3446 SB372 Block Grant Reimbursement	0.00	12,106.58
3460 Montana Oil and Gas Tax	47,591.68	86,879.35
7810 Education Jobs Fund	2,227.82	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>5,045,779.22</b>	<b>5,429,983.15</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	2,177,204.33	2,205,273.00
2XX Personal Services - Employee Benefits	522,529.05	576,074.67
3XX Purchased Professional and Technical Services	5,835.03	6,980.52
4XX Purchased Property Services	6,878.51	4,614.23
6XX Supplies and Materials	85,511.27	110,548.95
7XX Property and Equipment Acquisition	0.00	20,730.00
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	153,234.09	152,676.30
2XX Personal Services - Employee Benefits	13,938.59	28,534.77
3XX Purchased Professional and Technical Services	24,455.00	29,160.00
5XX Other Purchased Services	211.57	450.59
6XX Supplies and Materials	2,369.98	1,643.25
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	0.00	1.38
5XX Other Purchased Services	321.69	1,780.56
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	163,032.91	171,219.34



# Trustees' Financial Summary

FY2012-13

Submit ID: 0206-63429308

11 Dawson County  
0206 Glendive 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
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>22XX Educational Media Services</b>				
			2XX Personal Services - Employee Benefits	42,657.96	45,001.23
			3XX Purchased Professional and Technical Services	59.97	29.99
			4XX Purchased Property Services	59.95	279.45
			5XX Other Purchased Services	1,162.88	1,532.84
			6XX Supplies and Materials	30,297.49	48,330.98
			810 Dues and Fees	0.00	120.00
	<b>23XX Support Services - General Administration</b>				
			1XX Personal Services - Salaries	49,296.23	66,655.65
			2XX Personal Services - Employee Benefits	12,979.82	17,323.53
			3XX Purchased Professional and Technical Services	1,762.31	9,434.97
			4XX Purchased Property Services	251.03	301.40
			5XX Other Purchased Services	7,128.91	8,829.02
			6XX Supplies and Materials	4,164.40	8,003.43
			7XX Property and Equipment Acquisition	0.00	6,697.00
			810 Dues and Fees	3,498.00	4,208.50
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	257,267.29	241,226.15
			2XX Personal Services - Employee Benefits	60,663.97	63,699.10
			5XX Other Purchased Services	8,070.68	9,287.43
			6XX Supplies and Materials	12,742.94	15,158.13
			810 Dues and Fees	0.00	2,110.00
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	25,239.36	28,973.22
			2XX Personal Services - Employee Benefits	7,313.40	12,804.50
			3XX Purchased Professional and Technical Services	50.00	92.50
			4XX Purchased Property Services	61.02	76.40
			5XX Other Purchased Services	1,687.66	1,858.82
			6XX Supplies and Materials	4,978.18	3,199.61
			7XX Property and Equipment Acquisition	0.00	6,697.00
			810 Dues and Fees	180.50	180.50
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	270,443.36	252,924.93
			2XX Personal Services - Employee Benefits	92,597.13	97,663.59
			3XX Purchased Professional and Technical Services	125.00	0.00
			4XX Purchased Property Services	172,269.41	175,077.86
			5XX Other Purchased Services	21,126.42	21,476.65
			6XX Supplies and Materials	57,926.49	119,166.35
			7XX Property and Equipment Acquisition	2,750.00	0.00
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	391,606.58	417,670.11
			2XX Personal Services - Employee Benefits	36,167.69	55,345.68



# Trustees' Financial Summary

FY2012-13

Submit ID: 0206-63429308

11 Dawson County  
0206 Glendive 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
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials	38,214.31	17,686.73
			810 Dues and Fees	100.00	0.00
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries	79,132.35	78,813.80
			2XX Personal Services - Employee Benefits	9,918.84	15,458.55
			3XX Purchased Professional and Technical Services	22,367.50	21,269.55
			5XX Other Purchased Services	1,055.40	405.00
			6XX Supplies and Materials	189.00	6,356.02
			810 Dues and Fees	225.00	0.00
		<b>221X Improvement of Instruction Services</b>			
			5XX Other Purchased Services	232.60	461.13
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	14,464.40	10,163.10
			2XX Personal Services - Employee Benefits	7,074.52	5,891.62
			3XX Purchased Professional and Technical Services	0.00	45.00
			5XX Other Purchased Services	1,406.50	1,607.65
			6XX Supplies and Materials	1,218.73	866.86
			810 Dues and Fees	125.00	414.50
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	932.55	364.08
			2XX Personal Services - Employee Benefits	49.63	23.27
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	400.00	0.00
			2XX Personal Services - Employee Benefits	1.96	0.00
			6XX Supplies and Materials	7,503.94	0.00
		<b>21XX Support Services - Students</b>			
			3XX Purchased Professional and Technical Services	5,634.00	0.00
		<b>222X Educational Media Services</b>			
			6XX Supplies and Materials	2,841.30	0.00
	<b>420 Title I, Part A, Improving Basic Programs</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	68,193.85	41,885.74
			2XX Personal Services - Employee Benefits	11,922.57	5,733.31
			6XX Supplies and Materials	9,737.63	4,242.60
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			5XX Other Purchased Services	29.59	1,401.97
			810 Dues and Fees	1,441.00	353.00
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			



# Trustees' Financial Summary

FY2012-13

Submit ID: 0206-63429308

11 Dawson County  
0206 Glendive 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
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	5,592.71	5,898.56
			2XX Personal Services - Employee Benefits	352.57	411.81
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	68,598.00	68,895.00
			2XX Personal Services - Employee Benefits	335.19	937.49
			3XX Purchased Professional and Technical Services	2,700.00	2,900.00
			5XX Other Purchased Services	129.09	176.83
			6XX Supplies and Materials	849.00	762.95
	<b>999 Undistributed</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds	0.00	19,200.00
<b>012 Indian Ed For All</b>					
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	500.00
			2XX Personal Services - Employee Benefits	0.00	2.70
			6XX Supplies and Materials	0.00	4,876.80
		<b>21XX Support Services - Students</b>			
			3XX Purchased Professional and Technical Services	0.00	5,757.00
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	0.00	5,000.00
			2XX Personal Services - Employee Benefits	0.00	1,101.50
		<b>012 Subtotal</b>		0.00	17,238.00
<b>910 Budget Amendment</b>					
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	22,406.00
			2XX Personal Services - Employee Benefits	0.00	3,060.08
			6XX Supplies and Materials	0.00	400.27
		<b>222X Educational Media Services</b>			
			6XX Supplies and Materials	0.00	6,725.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			6XX Supplies and Materials	0.00	19,685.52
		<b>910 Subtotal</b>		0.00	52,276.87
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				5,095,076.78	5,433,265.07



# Trustees' Financial Summary

FY2012-13

Submit ID: 0206-63429308

11 Dawson County  
0206 Glendive Elem

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

### Schedule Of Changes Worksheet

Beginning Fund Balance						717,636.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,429,983.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						5,433,265.07	(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	295,300.69	Less Last Year	168,046.34	(4b)		127,254.35	
						127,254.35	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						841,609.38	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0206-63429308

11 Dawson County  
0206 Glendive 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	340,525.26	316,038.26
1190 Penalties and Interest on Taxes	1,145.51	339.70
1420 Trans Fees from Other Schl Dists Within State	41,000.00	41,000.00
1510 Interest Earnings	1,995.43	1,321.24
2220 County On-Schedule Trans Reimb	47,787.11	46,464.33
3210 State On-Schedule Trans Reimb	47,787.12	46,464.34
3444 State School Block Grant	9,268.47	13,090.60
3446 SB372 Block Grant Reimbursement	0.00	2,873.24
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>489,508.90</b>	<b>467,591.71</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	51,058.77	46,220.38
2XX Personal Services - Employee Benefits	4,060.20	11,073.37
5XX Other Purchased Services	759.84	1,098.00
<b>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	7,537.71	9,756.97
5XX Other Purchased Services	884.16	1,129.79
6XX Supplies and Materials	2,840.67	1,621.25
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	198,344.39	176,681.98
2XX Personal Services - Employee Benefits	27,736.67	28,424.93
3XX Purchased Professional and Technical Services	2,779.63	1,864.00
4XX Purchased Property Services	9,509.47	29,451.13
5XX Other Purchased Services	9,595.77	11,917.08
6XX Supplies and Materials	52,416.48	49,667.55
<b>280 Special Education - Local and State</b>		
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	79,813.31	68,170.21
2XX Personal Services - Employee Benefits	12,443.21	9,697.82
4XX Purchased Property Services	811.25	1,535.49
5XX Other Purchased Services	2,600.00	2,820.00
6XX Supplies and Materials	4,136.30	8,866.16
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>467,327.83</b>	<b>459,996.11</b>



# Trustees' Financial Summary

FY2012-13

Submit ID: 0206-63429308

11 Dawson County  
0206 Glendive Elem

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

### Schedule Of Changes Worksheet

Beginning Fund Balance						236,370.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						467,591.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						459,996.11	(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)						243,965.61	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0206-63429308

11 Dawson County  
0206 Glendive 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	225.34	138,357.65
1190 Penalties and Interest on Taxes	112.51	79.64
1510 Interest Earnings	1,489.53	1,032.08
5200 Sale or Compensation for Loss of Assets	17,836.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>19,663.38</u>	<u>139,469.37</u>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	0.00	18,199.25
7XX Property and Equipment Acquisition	79,552.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>79,552.00</u>	<u>18,199.25</u>

#### Schedule Of Changes Worksheet

Beginning Fund Balance	109,910.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	139,469.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	18,199.25	(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)	231,181.11	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0206-63429308

11 Dawson County  
0206 Glendive 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	1,421.50	1,553.80
1611 National School Lunch Program	286,513.25	305,335.69
1632 Daily Adult Sales	25,885.30	9,430.60
1634 Daily Ala Carte Sales	752.50	0.00
1900 Other Revenue from Local Sources	861.66	1,108.15
3220 State Food Services Match	0.00	123.25
4550 Federal Child Nutrition	178,051.57	178,762.72
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	493,485.78	496,314.21

### 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	161,776.76	171,149.55
2XX Personal Services - Employee Benefits	13,974.48	15,269.53
3XX Purchased Professional and Technical Services	585.97	1,165.01
4XX Purchased Property Services	0.00	787.70
5XX Other Purchased Services	201.89	742.27
6XX Supplies and Materials	246,576.66	283,312.37
810 Dues and Fees	560.00	560.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	423,675.76	472,986.43



# Trustees' Financial Summary

FY2012-13

Submit ID: 0206-63429308

11 Dawson County  
0206 Glendive Elem

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

### Schedule Of Changes Worksheet

Beginning Fund Balance						187,740.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						496,314.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						472,986.43	(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)						211,068.12	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0206-63429308

11 Dawson County  
0206 Glendive 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
1110 District Tax Levy	1,703.26	2,146.90
1190 Penalties and Interest on Taxes	6.52	0.93
1510 Interest Earnings	1.77	0.37
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,711.55</b>	<b>2,148.20</b>

### 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		
5XX Other Purchased Services	1,700.00	1,820.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>1,700.00</b>	<b>1,820.00</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		368.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,148.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,820.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
Ending Fund Balance (1 + 2 - 3 + 4)		696.26	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0206-63429308

11 Dawson County  
0206 Glendive 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	3,347.22	2,127.19
2240 County Retirement Distribution	638,738.89	696,244.54
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>642,086.11</b>	<b>698,371.73</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	353,950.59	366,064.31
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	23,399.35	23,329.81
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	0.00	25.39
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	24,448.17	30,013.15
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	24,619.69	17,256.88
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	51,759.86	36,691.87
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	3,943.40	4,337.59
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	38,792.71	36,389.53
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	29,021.11	25,035.62
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	59,061.84	64,163.71
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	11,612.34	11,958.23
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	1,887.64	1,399.33
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	11,103.96	8,858.02
<b>720 School Sponsored Athletics</b>		
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	756.10	822.40
<b>35XX Extracurricular - Athletics</b>		



# Trustees' Financial Summary

FY2012-13

Submit ID: 0206-63429308

11 Dawson County  
0206 Glendive Elem

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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	9,754.43	9,250.50
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	22,999.52	23,603.67
012 Indian Ed For All					
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	77.20
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				667,110.71	659,277.21

### Schedule Of Changes Worksheet

Beginning Fund Balance					289,235.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					698,371.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					659,277.21	(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)					328,329.75	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0206-63429308

11 Dawson County  
0206 Glendive 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
<b>001 Miscellaneous</b>	
1900 Other Revenue from Local Sources	1,883.57
1920 Contributions/Donations from Private Sources	2,000.00
<b>001 Subtotal</b>	3,883.57
<b>003 Interest</b>	
1510 Interest Earnings	2,374.67
<b>006 Medicaid Administrative Claiming</b>	
3357 Montana Administrative Claiming Reimbursement	7,734.21
<b>007 Medicaid</b>	
3354 Medicaid - Speech Therapy	45,450.85
<b>009 Exxon</b>	
1920 Contributions/Donations from Private Sources	500.00
<b>010 Masons - Jefferson</b>	
1920 Contributions/Donations from Private Sources	250.00
<b>015 PESA Revenue</b>	
1950 Services Provided Other School Districts or Coops	18,738.05
<b>020 Masons - Lincoln</b>	
1920 Contributions/Donations from Private Sources	250.00
<b>030 Masons - Washington</b>	
1920 Contributions/Donations from Private Sources	250.00
<b>032 PESA - PCTI Pass Thru</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	7,464.12
<b>045 PESA - G &amp; T Rollout</b>	
3290 State - Other State Grants	9,690.00
<b>047 PESA - RTI Rollout</b>	
3290 State - Other State Grants	1,139.69
<b>048 PESA - IEFA Rollout</b>	
3290 State - Other State Grants	8,780.20
<b>100 MultiDistrict Agreement - OTO</b>	
3290 State - Other State Grants	13,206.77
<b>143 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	80,401.00
<b>242 ESEA Title II, Part A, State Level Activity</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	5,367.49
<b>243 ESEA Title Ii, Part A, State Level Activity</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	30,000.00
<b>312 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	6,017.00
<b>313 Title I, Part A, Improving Basic Programs</b>	



# Trustees' Financial Summary

FY2012-13

Submit ID: 0206-63429308

11 Dawson County  
0206 Glendive 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
<b>313 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	180,369.00
<b>773 IDEA Part B</b>	
4560 IDEA, Part B, Children with Disabilities	239,198.00
<b>793 IDEA Preschool</b>	
4570 IDEA Preschool	10,922.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	671,986.62

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

PRC Program Function Object	2013 Value
<b>001 Miscellaneous</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	274.72
2XX Personal Services - Employee Benefits	185.40
<b>221X Improvement of Instruction Services</b>	
5XX Other Purchased Services	1,205.85
<b>23XX Support Services - General Administration</b>	
6XX Supplies and Materials	1,422.56
<b>26XX Operation and Maintenance of Plant Services</b>	
4XX Purchased Property Services	1,369.00
6XX Supplies and Materials	2,427.07
<b>27XX Student Transportation Services</b>	
4XX Purchased Property Services	262.50
<b>001 Subtotal</b>	7,147.10
<b>006 Medicaid Administrative Claiming</b>	
<b>280 Special Education - Local and State</b>	
<b>24XX Support Services - School Administration</b>	
1XX Personal Services - Salaries	15,649.45
2XX Personal Services - Employee Benefits	2,710.17
5XX Other Purchased Services	540.00
<b>006 Subtotal</b>	18,899.62
<b>007 Medicaid</b>	
<b>280 Special Education - Local and State</b>	
<b>21XX Support Services - Students</b>	
1XX Personal Services - Salaries	15,649.45
2XX Personal Services - Employee Benefits	2,722.04



# Trustees' Financial Summary

FY2012-13

Submit ID: 0206-63429308

11 Dawson County  
0206 Glendive 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
<b>007 Medicaid</b>	
<b>280 Special Education - Local and State</b>	
<b>24XX Support Services - School Administration</b>	
3XX Purchased Professional and Technical Services	8,004.06
<b>007 Subtotal</b>	26,375.55
<b>008 Indirect</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	46.05
<b>015 PESA Revenue</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>221X Improvement of Instruction Services</b>	
1XX Personal Services - Salaries	1,280.00
2XX Personal Services - Employee Benefits	440.99
5XX Other Purchased Services	3,821.01
6XX Supplies and Materials	783.33
<b>015 Subtotal</b>	6,325.33
<b>032 PESA - PCTI Pass Thru</b>	
<b>329 State Miscellaneous Grants</b>	
<b>221X Improvement of Instruction Services</b>	
1XX Personal Services - Salaries	6,203.05
2XX Personal Services - Employee Benefits	991.07
5XX Other Purchased Services	270.00
<b>032 Subtotal</b>	7,464.12
<b>045 PESA - G &amp; T Rollout</b>	
<b>329 State Miscellaneous Grants</b>	
<b>21XX Support Services - Students</b>	
2XX Personal Services - Employee Benefits	904.13
<b>221X Improvement of Instruction Services</b>	
1XX Personal Services - Salaries	4,692.50
3XX Purchased Professional and Technical Services	526.94
5XX Other Purchased Services	2,885.16
6XX Supplies and Materials	196.77
<b>25XX Support Services - Business</b>	
1XX Personal Services - Salaries	484.50
<b>045 Subtotal</b>	9,690.00
<b>047 PESA - RTI Rollout</b>	
<b>329 State Miscellaneous Grants</b>	
<b>221X Improvement of Instruction Services</b>	
1XX Personal Services - Salaries	721.88



# Trustees' Financial Summary

FY2012-13

Submit ID: 0206-63429308

11 Dawson County  
0206 Glendive 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
<b>047 PESA - RTI Rollout</b>	
<b>329 State Miscellaneous Grants</b>	
<b>221X Improvement of Instruction Services</b>	
2XX Personal Services - Employee Benefits	115.26
5XX Other Purchased Services	227.55
<b>25XX Support Services - Business</b>	
6XX Supplies and Materials	75.00
<b>047 Subtotal</b>	1,139.69
<b>048 PESA - IEFA Rollout</b>	
<b>329 State Miscellaneous Grants</b>	
<b>221X Improvement of Instruction Services</b>	
1XX Personal Services - Salaries	6,272.50
2XX Personal Services - Employee Benefits	2,007.70
<b>25XX Support Services - Business</b>	
1XX Personal Services - Salaries	500.00
<b>048 Subtotal</b>	8,780.20
<b>143 Title II, Part A, Teacher/Principal Train/Recruit</b>	
<b>430 Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	49,120.25
2XX Personal Services - Employee Benefits	31,280.75
<b>143 Subtotal</b>	80,401.00
<b>242 ESEA Title II, Part A, State Level Activity</b>	
<b>430 Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>	
<b>221X Improvement of Instruction Services</b>	
1XX Personal Services - Salaries	4,200.00
2XX Personal Services - Employee Benefits	342.49
5XX Other Purchased Services	825.00
<b>242 Subtotal</b>	5,367.49
<b>243 ESEA Title II, Part A, State Level Activity</b>	
<b>430 Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>	
<b>221X Improvement of Instruction Services</b>	
1XX Personal Services - Salaries	24,250.00
2XX Personal Services - Employee Benefits	2,750.00
<b>25XX Support Services - Business</b>	
1XX Personal Services - Salaries	3,000.00
<b>243 Subtotal</b>	30,000.00
<b>312 Title I, Part A, Improving Basic Programs</b>	





# Trustees' Financial Summary

FY2012-13

Submit ID: 0206-63429308

11 Dawson County  
0206 Glendive Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						368,277.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						671,986.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						638,142.15	(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)						402,122.13	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Miscellaneous	3,883.57	7,147.10	-3,263.53
003 Interest	2,374.67	0.00	2,374.67
006 Medicaid Administrative Claiming	7,734.21	18,899.62	-11,165.41
007 Medicaid	45,450.85	26,375.55	19,075.30
008 Indirect	0.00	46.05	-46.05
009 Exxon	500.00	0.00	500.00
010 Masons - Jefferson	250.00	0.00	250.00
015 PESA Revenue	18,738.05	6,325.33	12,412.72
020 Masons - Lincoln	250.00	0.00	250.00
030 Masons - Washington	250.00	0.00	250.00
032 PESA - PCTI Pass Thru	7,464.12	7,464.12	0.00
045 PESA - G & T Rollout	9,690.00	9,690.00	0.00
047 PESA - RTI Rollout	1,139.69	1,139.69	0.00
048 PESA - IEFA Rollout	8,780.20	8,780.20	0.00
100 MultiDistrict Agreement - OTO	13,206.77	0.00	13,206.77
143 Title II, Part A, Teacher/Principal Train/Recruit	80,401.00	80,401.00	0.00
242 ESEA Title II, Part A, State Level Activity	5,367.49	5,367.49	0.00
243 ESEA Title II, Part A, State Level Activity	30,000.00	30,000.00	0.00
312 Title I, Part A, Improving Basic Programs	6,017.00	6,017.00	0.00
313 Title I, Part A, Improving Basic Programs	180,369.00	180,369.00	0.00
773 IDEA Part B	239,198.00	239,198.00	0.00
793 IDEA Preschool	10,922.00	10,922.00	0.00



# Trustees' Financial Summary

FY2012-13

Submit ID: 0206-63429308

11 Dawson County  
0206 Glendive Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

<b>Total</b>	671,986.62	638,142.15	33,844.47
--------------	------------	------------	-----------



# Trustees' Financial Summary

FY2012-13

Submit ID: 0206-63429308

11 Dawson County  
0206 Glendive 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	43.73	39.09
1900 Other Revenue from Local Sources	94.75	0.00
1910 Rentals	1,126.32	520.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,264.80</b>	<b>559.09</b>

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance					5,169.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					559.09	(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)					5,729.02	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0206-63429308

11 Dawson County  
0206 Glendive 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
1510 Interest Earnings	217.21	158.51
5300 Operating Transfers from Other Funds	0.00	14,200.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	217.21	14,358.51

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

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

#### Schedule Of Changes Worksheet

Beginning Fund Balance	21,925.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,358.51	(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)	36,284.14	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0206-63429308

11 Dawson County  
0206 Glendive 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	115.14	81.25
3281 State Technology Aid	5,008.81	5,291.51
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	5,123.95	5,372.76

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials	0.00	343.01
7XX Property and Equipment Acquisition	0.00	7,083.27
<b>222X Educational Media Services</b>		
6XX Supplies and Materials	0.00	1,000.95
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	8,427.23

### Schedule Of Changes Worksheet

Beginning Fund Balance	12,644.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,372.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,427.23	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,589.80	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0206-63429308

11 Dawson County  
0206 Glendive 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	0.00	182.04
3460 Montana Oil and Gas Tax	200,635.04	114,643.52
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	200,635.04	114,825.56

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	0.00	69,000.00
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	0.00	1,250.00
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	0.00	1,500.00
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	0.00	1,500.00
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	0.00	9,000.00
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	0.00	12,000.00
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	0.00	25,000.00
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	0.00	750.00
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	0.00	12,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	132,000.00



# Trustees' Financial Summary

FY2012-13

Submit ID: 0206-63429308

11 Dawson County  
0206 Glendive Elem

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

### Schedule Of Changes Worksheet

Beginning Fund Balance						200,635.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						114,825.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						132,000.00	(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)						183,460.60	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0206-63429308

11 Dawson County  
0206 Glendive 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	344.98	263.40
5200 Sale or Compensation for Loss of Assets	1,800.00	4,103.18
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,144.98	4,366.58

### 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	3,250.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	3,250.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	34,602.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,366.58	(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)	38,969.08	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0206-63429308

11 Dawson County  
0206 Glendive Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	1,161.56	6.75
1190 Penalties and Interest on Taxes	254.76	2.33
1510 Interest Earnings	3,563.44	1,243.19
3445 State Combined Fund School Block Grant	28,086.25	28,105.37
3447 SB372 Combined Block Grant Reimbursement	0.00	14.38
5200 Sale or Compensation for Loss of Assets	446.80	1,300.00
9710 Residual Equity Transfers In	500.44	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>34,013.25</b>	<b>30,672.02</b>

### 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	41,392.14	241,796.68
6XX Supplies and Materials	0.00	11,650.98
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>41,392.14</b>	<b>253,447.66</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	279,746.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	30,672.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	253,447.66	(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)	56,971.33	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0206-63429308

11 Dawson County  
0206 Glendive 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
5300 Operating Transfers from Other Funds	0.00	5,000.00
5700 Resources Transferred from Other School Districts or Cooperatives	0.00	5,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	10,000.00

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,000.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                    0.00    Less Last Year                    0.00                    (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                    0.00    Less Last Year                    0.00                    (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	10,000.00	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0206-63429308

11 Dawson County  
0206 Glendive 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	47,570.86	53,609.59
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	47,570.86	53,609.59

### 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	36,680.08	43,639.54
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	36,680.08	43,639.54

### Schedule Of Changes Worksheet

Beginning Fund Balance	57,000.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	53,609.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	43,639.54	(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)	66,970.95	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0206-63429308

11 Dawson County  
0206 Glendive 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	75,381.46	125,056.66
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	212,547.58	157,301.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	7,300.56	7,352.27
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	2,608,968.87	2,617,753.57
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	16,450.73	11,406.25
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	90.10	8.30
XX	XXX 26XX 41X	Energy Utility Services	116,579.06	118,568.78
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	1,820.00
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	1,700.00	0.00



# Trustees' Financial Summary

FY2012-13

Submit ID: 0206-63429308

11 Dawson County  
0206 Glendive Elem

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	126,859.85
b. Related Services Block Grant Entitlement	42,283.80
c. Total Entitlements Subject to Reversion	169,143.65

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	224,961.05
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	632,040.80
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: 0206-63429308

11 Dawson County  
0206 Glendive Elem

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	417,670.11	0.00	0.00	0.00	
280	1XXX	2XX	55,345.68	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	0.00	
280	1XXX	6XX	17,686.73	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	78,813.80	0.00	0.00	0.00	
280	21XX	2XX	15,458.55	0.00	0.00	0.00	
280	21XX	3XX	21,269.55	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	405.00	0.00	0.00	0.00	
280	21XX	6XX	6,356.02	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	461.13	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	10,163.10	0.00	0.00	0.00	
280	24XX	2XX	5,891.62	0.00	0.00	0.00	
280	24XX	3XX	45.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	1,607.65	0.00	0.00	0.00	
280	24XX	6XX	866.86	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	
<b>Totals</b>			632,040.80	0.00	0.00	0.00	632,040.80

*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: 0206-63429308

11 Dawson County  
0206 Glendive Elem

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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	4,050.00	0.00	0.00	0.00	4,050.00
Land Improvements	265,047.00	0.00	0.00	0.00	265,047.00
Buildings	3,768,262.70	0.00	0.00	0.00	3,768,262.70
Machinery and Equipment	1,239,645.93	0.00	19,077.00	0.00	1,258,722.93
Totals at Historical Cost	5,277,005.63	0.00	19,077.00	0.00	5,296,082.63
Governmental Activities, Capital Assets, net	5,277,005.63	0.00	19,077.00	0.00	5,296,082.63

\* 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.

<b>Depreciation by Function for FY2013</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	529.50	0.00	0.00
Operations and Maintenance (26XX)	1,020.00	0.00	0.00
Transportation (27XX)	24,167.94	0.00	0.00
Food Service (31XX)	1,726.60	0.00	0.00
Unallocated	88,527.88	0.00	0.00
Total Depreciation for FY2013	115,971.92	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

FY2012-13

Submit ID: 0206-63429308

11 Dawson County  
0206 Glendive 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-
<b>Governmental Activities*</b>							
Compensated Absences	256,835.77	0.00	0.00	24,639.60	232,196.17	0.00	232,196.17
Other	21,925.63	14,358.51	0.00	0.00	36,284.14	0.00	36,284.14
Total Governmental Activity							
Long-Term Liabilities	278,761.40	14,358.51	0.00	24,639.60	268,480.31	0.00	268,480.31

\* 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.