



Trustees' Financial Summary

FY2002-03

Submit ID: 0005-860532410000

01 Beaverhead County 0005 Dillon Elem

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

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

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

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

Certification

Business Manager/Clerk Ramona Glaus

Phone #: (406) 683-4311

(Signature)

(Date)

Chair, Board of Trustees Gail Barnhart

(Signature)

(Date)

County Superintendent Dottie Donovan

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY03 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.



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PRC	Title	Project Type	Project Number	CFDA #
077	IDEA-B	FEDERAL	39-9703-77-ALL	84.027A
130	Gifted & Talented	STATE	01-0005-13-03	State
140	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	01-0005-14-03	84.367
142	TITLE II-2003 MAC	FEDERAL	01-0005-15-02FMG	84.281
160	Title IV, Part A, Safe & Drug-Free	FEDERAL	01-0005-16-03	84.186A
179	PRESCHOOL	FEDERAL	39-9703-79-03	84.173A
181	RELATED SERVICES BLOCK GRANT	LOCAL		
199	SCHOOL RENOVATION & TECHNOLOGY	FEDERAL	01-0005-65-02	84.352A
278	CSPD	LOCAL		
293	LEASE/HEAD START	LOCAL		
310	Title I, Part A, Improving Basic Programs	FEDERAL	01-0005-31-03	84.010A
335	MEDICAID	LOCAL		
361	Title I, Part C, Migrant Ed	FEDERAL	01-0005-36-03	84.011A
363	Title I, Part C, Migrant Ed/SUMMER	FEDERAL	01-0005-36-03B	84.011A
391	Title V, Part A, Innovative Programs	FEDERAL	01-0005-39-03	84.298
400	AFTER SCHOOL PROGRAM/PATHWAYS	LOCAL		
500	DAY TREATMENT	STATE	01-0005-76-03	
501	SIGNIFICANT NEEDS	STATE	01-0005-76-03 P2	
600	Title II, Part D, Ed Technology	FEDERAL	01-0005-60-03	84.318
780	IDEA-B/WE TEACH ALL	FEDERAL	01-0005-78-03	84.027A
812	SUMMER MIGRANT 2002	FEDERAL	01-0005-36-02B	84.011A

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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	281,930.87	111,243.79		1,324.98
02	Taxes Receivable - Real and Personal (120-149)	178,097.64	11,044.59		
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)	20,803.00			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	480,831.51	122,288.38		1,324.98
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	178,097.64	11,044.59		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	178,097.64	11,044.59		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)	20,803.00			
37	Reserve for Encumbrances (953)	54,374.96			228.20
48	Fund Balance for Budget (961-970)	227,555.91	111,243.79		1,096.78
52	TOTAL FUND BALANCE/EQUITY	302,733.87	111,243.79		1,324.98
53	TOTAL LIABILITIES AND FUND BALANCE	480,831.51	122,288.38		1,324.98

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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)	7,660.96	260,021.30	16,740.60	
02	Taxes Receivable - Real and Personal (120-149)	4.62			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			6,489.46	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	7,665.58	260,021.30	23,230.06	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	4.62		5,000.00	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	4.62		5,000.00	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			2,028.02	
48	Fund Balance for Budget (961-970)	7,660.96	260,021.30	16,202.04	
52	TOTAL FUND BALANCE/EQUITY	7,660.96	260,021.30	18,230.06	
53	TOTAL LIABILITIES AND FUND BALANCE	7,665.58	260,021.30	23,230.06	

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

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

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,205.33	18,192.55		
02	Taxes Receivable - Real and Personal (120-149)	4,800.43		.04	
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	7,005.76	18,192.55	.04	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	4,800.43		.04	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	4,800.43		.04	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	2,205.33	18,192.55		
52	TOTAL FUND BALANCE/EQUITY	2,205.33	18,192.55		
53	TOTAL LIABILITIES AND FUND BALANCE	7,005.76	18,192.55	.04	

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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,779.66	31.21		
02	Taxes Receivable - Real and Personal (120-149)		3.50		
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	2,779.66	34.71		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		3.50		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		3.50		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	2,779.66	31.21		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	2,779.66	31.21		
53	TOTAL LIABILITIES AND FUND BALANCE	2,779.66	34.71		

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



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
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)				
48	Fund Balance for Budget (961-970)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			21,040.21	
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			21,040.21	
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 (961-970)			21,040.21	
52	TOTAL FUND BALANCE/EQUITY			21,040.21	
53	TOTAL LIABILITIES AND FUND BALANCE			21,040.21	



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	175,573.53	218,211.59		
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	175,573.53	218,211.59		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	175,573.53	214,580.55		
24	Other Current Liabilities (621-679)		3,631.04		
35	TOTAL LIABILITIES	175,573.53	218,211.59		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	175,573.53	218,211.59		



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

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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
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)				
10	Land and Land Improvements (311-322)			384,128.00	
11	Buildings and Building Improvements (331 & 332)			1,940,221.74	
12	Machinery and Equipment (341 & 342)			204,114.27	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				
15	Amounts to be Provided (404-406)				306,079.00
20	TOTAL ASSETS AND OTHER DEBITS			2,528,464.01	306,079.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
27	Bonds Payable - Noncurrent (710)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				306,079.00
35	TOTAL LIABILITIES				306,079.00
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			2,528,464.01	
52	TOTAL FUND BALANCE/EQUITY			2,528,464.01	
53	TOTAL LIABILITIES AND FUND BALANCE			2,528,464.01	306,079.00



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01 - General Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	1,090,511.44	1,153,668.82
1510	Interest Earnings	3,443.99	1,289.34
1900	Other Revenue from Local Sources	718.61	0.00
3110	Direct State Aid	1,470,714.25	1,437,003.82
3115	State Spec Ed Allowable Cost Pymt to Districts	132,827.48	130,111.66
3120	State Guaranteed Tax Base Aid	441,106.72	433,960.33
3440	State HB20/SB417 Prop Tax Reimb	48,319.03	41,416.32
3444	State School Block Grant	319,732.23	311,603.80
6100	Material Prior Period Revenue Adjustments	1,228.10	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,508,601.85	3,509,054.09

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	1,847,126.95	1,744,704.17
2XX	Personal Services - Employee Benefits	264,954.86	296,238.55
4XX	Purchased Property Services	17,854.58	19,332.94
5XX	Other Purchased Services	1,225.77	745.70
6XX	Supplies and Materials	147,030.50	126,612.59
7XX	Property and Equipment Acquisition	9,654.39	12,539.12
810	Dues and Fees	0.00	1,154.04
8XX	Other Expenditures	580.82	0.00
21XX	Support Services - Students		
3XX	Purchased Professional and Technical Services	616.00	762.00
5XX	Other Purchased Services	1,352.77	1,372.00
6XX	Supplies and Materials	106.35	400.15
221X	Improvement of Instruction Services		
1XX	Personal Services - Salaries	96,720.08	93,655.92
2XX	Personal Services - Employee Benefits	349.36	6,032.61
3XX	Purchased Professional and Technical Services	2,122.27	2,188.54
222X	Educational Media Services		
1XX	Personal Services - Salaries	99,172.28	93,655.92
2XX	Personal Services - Employee Benefits	197.34	18,800.41
4XX	Purchased Property Services	1,024.35	241.82
6XX	Supplies and Materials	9,084.92	10,033.20
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	69,999.96	69,999.96
2XX	Personal Services - Employee Benefits	10,680.17	11,108.14



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01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		5XX	Other Purchased Services	2,484.72	2,741.40
		6XX	Supplies and Materials	95.00	497.90
		810	Dues and Fees	0.00	1,259.49
		8XX	Other Expenditures	1,304.00	0.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	155,534.04	189,895.02
		2XX	Personal Services - Employee Benefits	34,026.49	41,601.15
		5XX	Other Purchased Services	1,973.02	3,228.19
		6XX	Supplies and Materials	1,529.46	3,846.36
		810	Dues and Fees	0.00	1,422.50
		8XX	Other Expenditures	2,540.00	0.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	32,499.96	33,150.00
		2XX	Personal Services - Employee Benefits	7,356.64	10,228.02
		3XX	Purchased Professional and Technical Services	7,106.67	14,022.47
		5XX	Other Purchased Services	36,901.19	34,590.01
		6XX	Supplies and Materials	1,183.01	2,023.07
		810	Dues and Fees	0.00	9,588.01
		8XX	Other Expenditures	16,653.45	0.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	147,580.39	146,899.51
		2XX	Personal Services - Employee Benefits	25,853.83	33,331.78
		3XX	Purchased Professional and Technical Services	9,496.06	37,484.92
		4XX	Purchased Property Services	117,496.92	100,175.22
		6XX	Supplies and Materials	33,445.51	45,218.31
		7XX	Property and Equipment Acquisition	2,059.79	6,007.48
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	213,524.83	205,457.82
		2XX	Personal Services - Employee Benefits	57,794.20	47,178.40
		3XX	Purchased Professional and Technical Services	22,748.84	18,991.79
		5XX	Other Purchased Services	2,530.00	3,385.23
		6XX	Supplies and Materials	8,430.18	11,090.08
		7XX	Property and Equipment Acquisition	15.00	0.00
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	19,600.00	17,000.00
910	Food Services				
	31XX	Food Services			
		810	Dues and Fees	0.00	15,000.00



Trustees' Financial Summary

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01 Beaverhead County

0005 Dillon Elem

01 - General Fund

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

PRC Program Function Object	2002 Value	2003 Value
910 Food Services		
31XX Food Services		
8XX Other Expenditures	2,500.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,544,116.92	3,544,891.91

Schedule of Changes Worksheet

Beginning Fund Balance		373,867.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		3,509,054.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		3,544,891.91	(3)
Increase/Decrease of Reserve for Inventories			
This Year	20,803.00		
Less Last Year	24,550.00	(4a)	-3,747.00
Increase/Decrease of Reserve for Encumbrances			
This Year	54,374.96		
Less Last Year	85,923.84	(4b)	-31,548.88
			-35,295.88 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		302,733.87	(5)



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10 - Transportation Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	44,629.51	80,426.02
1510 Interest Earnings	3,566.54	1,845.40
2220 County On-Schedule Trans Reimb	2,432.58	468.00
3210 State On-Schedule Trans Reimb	0.00	468.00
3440 State HB20/SB417 Prop Tax Reimb	4,767.42	4,086.37
3444 State School Block Grant	13,991.86	13,636.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	69,387.91	100,929.94

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	11,162.67	11,302.64
5XX Other Purchased Services	58,693.40	55,463.75
7XX Property and Equipment Acquisition	0.00	42,597.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	69,856.07	109,363.39



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10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					119,677.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					100,929.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					109,363.39	(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)					111,243.79	(5)



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12 - School Food Services Fund

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

PRC Revenue		2002 Value	2003 Value
1611	National School Lunch Program	115,066.06	133,520.60
3220	State Food Services Match	1,488.67	0.00
4550	Federal Child Nutrition	79,847.03	72,823.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		196,401.76	206,343.85

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

PRC Program Function Object		2002 Value	2003 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	76,450.73	75,495.63
	2XX Personal Services - Employee Benefits	59,704.87	74,387.71
	4XX Purchased Property Services	0.00	173.75
	5XX Other Purchased Services	6,712.38	5,905.84
	6XX Supplies and Materials	61,843.25	49,666.82
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		204,711.23	205,629.75

Schedule of Changes Worksheet

Beginning Fund Balance				515.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				206,343.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				205,629.75	(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	228.20	Less Last Year	133.12	(4b)	95.08
					95.08 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,324.98 (5)



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13 - Tuition Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	23.72	192.78
1510 Interest Earnings	194.08	103.63
3440 State HB20/SB417 Prop Tax Reimb	434.28	186.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	652.08	482.53

Schedule of Changes Worksheet

Beginning Fund Balance	7,178.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	482.53	(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)	7,660.96	(5)



Trustees' Financial Summary

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14 - Retirement Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	3,779.43	916.71
2240 County Retirement Distribution	385,853.77	586,878.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	389,633.20	587,795.03

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	318,655.32	294,375.50
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	14,168.61	14,207.18
222X Educational Media Services		
2XX Personal Services - Employee Benefits	7,733.52	13,899.54
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	10,883.74	10,517.05
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	23,067.63	44,370.89
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	4,343.27	4,804.20
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	20,117.12	20,087.77
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	37,495.63	41,037.65
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	9,536.94	9,536.94
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	9,652.03	10,091.94
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	455,653.81	462,928.66



Trustees' Financial Summary

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14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance						135,154.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						587,795.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						462,928.66	(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)						260,021.30	(5)



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
077 IDEA-B	
5700 Resources Transferred from Other School Districts or Cooperatives	110,328.00
130 Gifted & Talented	
3600 State Gifted & Talented Reimbursement	918.00
140 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	79,976.17
142 TITLE II-2003 MAC	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	8,725.88
160 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	9,598.40
179 PRESCHOOL	
5700 Resources Transferred from Other School Districts or Cooperatives	7,476.00
181 RELATED SERVICES BLOCK GRANT	
5710 Special Education Resources Transferred from Other School Districts or Coope	12,407.57
199 SCHOOL RENOVATION & TECHNOLOGY	
4650 Federal Miscellaneous Grants from OPI	56,696.00
278 CSPD	
5700 Resources Transferred from Other School Districts or Cooperatives	1,000.00
293 LEASE/HEAD START	
3290 State - Other State Grants	625.00
310 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	196,554.91
335 MEDICAID	
3354 Medicaid - Speech Therapy	11,957.51
361 Title I, Part C, Migrant Ed	
4250 Title I, Part C, Migrant Education	19,783.97
391 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	9,258.84
400 AFTER SCHOOL PROGRAM/PATHWAYS	
3290 State - Other State Grants	6,489.46
500 DAY TREATMENT	
3290 State - Other State Grants	42,680.00
501 SIGNIFICANT NEEDS	
3290 State - Other State Grants	15,000.00
600 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	7,677.80



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
780 IDEA-B/WE TEACH ALL	
4580 IDEA, Part D, State Program Improvement	1,500.00
812 SUMMER MIGRANT 2002	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	5,966.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	604,619.93

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

PRC Program Function Object	2003 Value
077 IDEA-B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	85,693.38
21XX Support Services - Students	
1XX Personal Services - Salaries	24,634.62
077 Subtotal	110,328.00
130 Gifted & Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
6XX Supplies and Materials	918.00
140 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	71,795.43
5XX Other Purchased Services	6,556.91
6XX Supplies and Materials	1,623.83
140 Subtotal	79,976.17
142 TITLE II-2003 MAC	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
6XX Supplies and Materials	8,725.88



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
160 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
5XX Other Purchased Services	4,959.55
6XX Supplies and Materials	4,638.85
	9,598.40
160 Subtotal	
179 PRESCHOOL	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	7,476.00
181 RELATED SERVICES BLOCK GRANT	
280 Special Education - Local and State	
21XX Support Services - Students	
1XX Personal Services - Salaries	12,407.57
199 SCHOOL RENOVATION & TECHNOLOGY	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
6XX Supplies and Materials	56,696.00
278 CSPD	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	1,000.00
310 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	106,483.45
2XX Personal Services - Employee Benefits	75,642.38
5XX Other Purchased Services	1,177.25
6XX Supplies and Materials	938.35
21XX Support Services - Students	
810 Dues and Fees	369.99
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	11,783.49
5XX Other Purchased Services	160.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
310 Subtotal	196,554.91
335 MEDICAID	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	300.00
361 Title I, Part C, Migrant Ed	
425 Title I, Part C, Migrant Education	
1XXX Instruction	
1XX Personal Services - Salaries	6,411.75
2XX Personal Services - Employee Benefits	1,423.29
5XX Other Purchased Services	1,366.16
6XX Supplies and Materials	5,434.77
21XX Support Services - Students	
5XX Other Purchased Services	5,148.00
361 Subtotal	19,783.97
391 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
5XX Other Purchased Services	2,874.25
6XX Supplies and Materials	6,384.59
391 Subtotal	9,258.84
400 AFTER SCHOOL PROGRAM/PATHWAYS	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	4,500.00
2XX Personal Services - Employee Benefits	702.79
5XX Other Purchased Services	262.80
6XX Supplies and Materials	543.12
400 Subtotal	6,008.71



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
500 DAY TREATMENT	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	29,316.04
2XX Personal Services - Employee Benefits	10,463.06
6XX Supplies and Materials	2,900.90
	42,680.00
500 Subtotal	42,680.00
501 SIGNIFICANT NEEDS	
329 State Miscellaneous Grants	
1XXX Instruction	
3XX Purchased Professional and Technical Services	11,841.30
6XX Supplies and Materials	3,158.70
	15,000.00
501 Subtotal	15,000.00
600 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
5XX Other Purchased Services	1,208.28
6XX Supplies and Materials	6,469.52
	7,677.80
600 Subtotal	7,677.80
780 IDEA-B/WE TEACH ALL	
458 IDEA State Program Improvement	
1XXX Instruction	
5XX Other Purchased Services	1,388.83
6XX Supplies and Materials	111.17
	1,500.00
780 Subtotal	1,500.00
812 SUMMER MIGRANT 2002	
425 Title I, Part C, Migrant Education	
1XXX Instruction	
1XX Personal Services - Salaries	3,122.00
2XX Personal Services - Employee Benefits	526.67
5XX Other Purchased Services	664.61
6XX Supplies and Materials	863.14



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
425 Title I, Part C, Migrant Education	
27XX Student Transportation Services	
1XX Personal Services - Salaries	790.00
	812 Subtotal
	5,966.42
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 591,856.67

Schedule of Changes Worksheet

Beginning Fund Balance	3,438.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	604,619.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	591,856.67	(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 2,028.02 Less Last Year 0.00 (4b) 2,028.02		
	2,028.02	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	18,230.06	(5)



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15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
077 IDEA-B	110,328.00	110328.00	.00
130 Gifted & Talented	918.00	918.00	.00
140 Title II, Part A, Teacher/Principal Train/Recruit	79,976.17	79976.17	.00
142 TITLE II-2003 MAC	8,725.88	8725.88	.00
160 Title IV, Part A, Safe & Drug-Free	9,598.40	9598.40	.00
179 PRESCHOOL	7,476.00	7476.00	.00
181 RELATED SERVICES BLOCK GRANT	12,407.57	12407.57	.00
199 SCHOOL RENOVATION & TECHNOLOGY	56,696.00	56696.00	.00
278 CSPD	1,000.00	1000.00	.00
293 LEASE/HEAD START	625.00	0.00	625.00
310 Title I, Part A, Improving Basic Programs	196,554.91	196554.91	.00
335 MEDICAID	11,957.51	300.00	11657.51
361 Title I, Part C, Migrant Ed	19,783.97	19783.97	.00
363 Title I, Part C, Migrant Ed/SUMMER	0.00	0.00	.00
391 Title V, Part A, Innovative Programs	9,258.84	9258.84	.00
400 AFTER SCHOOL PROGRAM/PATHWAYS	6,489.46	6008.71	480.75
500 DAY TREATMENT	42,680.00	42680.00	.00
501 SIGNIFICANT NEEDS	15,000.00	15000.00	.00
600 Title II, Part D, Ed Technology	7,677.80	7677.80	.00
780 IDEA-B/WE TEACH ALL	1,500.00	1500.00	.00
812 SUMMER MIGRANT 2002	5,966.42	5966.42	.00
Total	604,619.93	591,856.67	12,763.26



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28 - Technology Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	0.00	44,501.82
1900 Other Revenue from Local Sources	7.89	0.00
3281 State Technology Aid	717.23	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	725.12	44,501.82

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	0.00	5,000.00
7XX Property and Equipment Acquisition	4,218.78	42,953.63
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,218.78	47,953.63

Schedule of Changes Worksheet

Beginning Fund Balance	5,657.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	44,501.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	47,953.63	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,205.33	(5)



Trustees' Financial Summary

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29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
3282 State Flexibility Fund Allocation	0.00	24,475.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	24,475.55

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials	0.00	6,283.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	6,283.00

Schedule of Changes Worksheet

Beginning Fund Balance		0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		24,475.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		6,283.00	(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)		18,192.55	(5)



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60 - Building Fund

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

PRC Revenue	2002 Value	2003 Value
5200 Sale or Compensation for Loss of Assets	462.00	674.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>462.00</u>	<u>674.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance		2,105.66 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		674.00 (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)		2,779.66 (5)



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61 - Building Reserve Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	0.00	31.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	31.21

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	31.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	31.21	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2002 Value	2003 Value
1XXX Revenues from Student Activities	146,748.01	171,375.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	146,748.01	171,375.81

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

PRC Program Function Object	2002 Value	2003 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	144,152.66	174,779.53
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	144,152.66	174,779.53

Schedule of Changes Worksheet

Beginning Fund Balance	24,443.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	171,375.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	174,779.53	(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)	21,040.21	(5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	63,795.65	60,408.96
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



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	90,342.18
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	90,342.18

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	30,111.57
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	130,091.92
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	303,103.32
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

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

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

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

Subsidiary Ledger

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

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

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



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	205,457.82	0.00	0.00	0.00
280	1XXX	2XX	47,178.40	0.00	0.00	0.00
280	1XXX	3XX	18,991.79	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	3,385.23	0.00	0.00	0.00
280	1XXX	6XX	11,090.08	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	17,000.00	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	0.00	0.00	0.00	0.00
Totals			303,103.32	0.00	0.00	0.00 303,103.32



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

** 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 FY03.*