



Trustees' Financial Summary

FY2003-04

Submit ID: 0005-29009611

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 FY04 did the district employ a certified special education director? No

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

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



Trustees' Financial Summary

FY2003-04

Submit ID: 0005-29009611

01 Beaverhead County

0005 Dillon Elem

PRC	Title	Project Type	Project Number	CFDA #
077	IDEA Part B	FEDERAL	39-9703-77-04A	84.027
134	Gifted and Talented	STATE	01-0005-13-04	State
144	Title II Part A	FEDERAL	01-0005-14-04	84.367
164	Title IV Safe and Drug-Free Schools	FEDERAL	01-0005-16-04	84.186A
179	Preschool	FEDERAL	39-9703-79-04	84.173A
181	Related Services Block Grant	LOCAL		
194	Exxon Mobile Grant	LOCAL		
264	Title I, Part C, Migrant Ed	FEDERAL	01-0005-36-04B	84.011A
293	LEASE/HEAD START	LOCAL		
314	Title I, Part A, Improving Basic Programs	FEDERAL	01-0005-31-04	84.010A
335	MEDICAID	LOCAL		
363	Migrant Education	FEDERAL	0100053603	84.011
364	Title I, Part C, Migrant Ed	FEDERAL	01-0005-36-04	84.011A
394	Title V, Part A, Innovative Programs	FEDERAL	01-0005-39-04	84.298
400	AFTER SCHOOL PROGRAM/PATHWAYS	LOCAL		
504	Services for Significant Needs Students	STATE	01-0005-76-04 P	State
604	Title II, Part D, Ed Technology	FEDERAL	01-0005-60-04	84.318
784	IDEA/SIG We Teach All	FEDERAL	01-0005-78-04	84.323
910	Budget Amendment			

Trustees' Financial Summary

FY2003-04

Submit ID: 0005-29009611

01 Beaverhead County

0005 Dillon Elem

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)	337,260.00	106,666.70		3,718.78
02	Taxes Receivable - Real and Personal (120-149)	157,863.80	7,047.13		
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)	19,034.00			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	514,157.80	113,713.83		3,718.78
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	157,863.80	7,047.13		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	157,863.80	7,047.13		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)	19,034.00			
37	Reserve for Encumbrances (953)	107,850.42			147.66
48	Fund Balance for Budget (961-970)	229,409.58	106,666.70		3,571.12
52	TOTAL FUND BALANCE/EQUITY	356,294.00	106,666.70		3,718.78
53	TOTAL LIABILITIES AND FUND BALANCE	514,157.80	113,713.83		3,718.78

Trustees' Financial Summary

FY2003-04

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01 Beaverhead County

0005 Dillon Elem

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)	8,046.65	273,739.29	9,886.68	
02	Taxes Receivable - Real and Personal (120-149)	3.99			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			9,666.06	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	8,050.64	273,739.29	19,552.74	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	3.99		6,939.78	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	3.99		6,939.78	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	8,046.65	273,739.29	12,612.96	
52	TOTAL FUND BALANCE/EQUITY	8,046.65	273,739.29	12,612.96	
53	TOTAL LIABILITIES AND FUND BALANCE	8,050.64	273,739.29	19,552.74	

Trustees' Financial Summary

FY2003-04

Submit ID: 0005-29009611

01 Beaverhead County

0005 Dillon Elem

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				



Trustees' Financial Summary

FY2003-04

Submit ID: 0005-29009611

01 Beaverhead County

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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				

Trustees' Financial Summary

FY2003-04

Submit ID: 0005-29009611

01 Beaverhead County

0005 Dillon Elem

ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	10,729.67	15,612.55		
02	Taxes Receivable - Real and Personal (120-149)	4,719.05			.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	15,448.72	15,612.55		.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)	4,719.05			.04
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	4,719.05			.04
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)	10,729.67	15,612.55		
52	TOTAL FUND BALANCE/EQUITY	10,729.67	15,612.55		
53	TOTAL LIABILITIES AND FUND BALANCE	15,448.72	15,612.55		.04

Trustees' Financial Summary

FY2003-04

Submit ID: 0005-29009611

01 Beaverhead County

0005 Dillon Elem

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)	2,884.21	37.80		
02	Taxes Receivable - Real and Personal (120-149)		.57		
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	2,884.21	38.37		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		.57		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		.57		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets				
48	Fund Balance for Budget (961-970)	2,884.21	37.80		
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	2,884.21	37.80		
53	TOTAL LIABILITIES AND FUND BALANCE	2,884.21	38.37		

Trustees' Financial Summary

FY2003-04

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01 Beaverhead County

0005 Dillon Elem

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)				
41	Unrestricted Net Assets				
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2003-04

Submit ID: 0005-29009611

01 Beaverhead County

0005 Dillon Elem

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)				
41	Unrestricted Net Assets				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2003-04

Submit ID: 0005-29009611

01 Beaverhead County

0005 Dillon Elem

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)			23,985.42	
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			23,985.42	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
48	Fund Balance for Budget (961-970)			23,985.42	
52	TOTAL FUND BALANCE/EQUITY			23,985.42	
53	TOTAL LIABILITIES AND FUND BALANCE			23,985.42	



Trustees' Financial Summary

FY2003-04

Submit ID: 0005-29009611

01 Beaverhead County

0005 Dillon Elem

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)	204,023.61	117,062.48		
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	204,023.61	117,062.48		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	204,023.61	113,431.44		
24	Other Current Liabilities (621-679)		3,631.04		
35	TOTAL LIABILITIES	204,023.61	117,062.48		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	204,023.61	117,062.48		

Trustees' Financial Summary

FY2003-04

Submit ID: 0005-29009611

01 Beaverhead County

0005 Dillon Elem

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				



Trustees' Financial Summary

FY2003-04

Submit ID: 0005-29009611

01 Beaverhead County

0005 Dillon Elem

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



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FY2003-04

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01 Beaverhead County

0005 Dillon Elem

01 - General Fund

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

PRC Revenue		2003 Value	2004 Value
1110	District Tax Levy	1,153,668.82	1,297,411.85
1510	Interest Earnings	1,289.34	866.68
3110	Direct State Aid	1,437,003.82	1,373,966.40
3115	State Spec Ed Allowable Cost Pymt to Districts	130,111.66	145,066.51
3120	State Guaranteed Tax Base Aid	433,960.33	407,056.19
3440	State HB20/SB417 Prop Tax Reimb	41,416.32	34,513.62
3444	State School Block Grant	311,603.80	318,067.09
6100	Material Prior Period Revenue Adjustments	0.00	50.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,509,054.09	3,576,998.75

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	1,744,704.17	1788573.07
2XX	Personal Services - Employee Benefits	296,238.55	283057.91
4XX	Purchased Property Services	19,332.94	14858.19
5XX	Other Purchased Services	745.70	1284.02
6XX	Supplies and Materials	126,612.59	111141.00
7XX	Property and Equipment Acquisition	12,539.12	10368.33
810	Dues and Fees	1,154.04	.00
8XX	Other Expenditures	0.00	851.23
21XX	Support Services - Students		
3XX	Purchased Professional and Technical Services	762.00	1180.00
5XX	Other Purchased Services	1,372.00	1272.93
6XX	Supplies and Materials	400.15	75.25
221X	Improvement of Instruction Services		
1XX	Personal Services - Salaries	93,655.92	96467.04
2XX	Personal Services - Employee Benefits	6,032.61	6025.26
3XX	Purchased Professional and Technical Services	2,188.54	4711.78
222X	Educational Media Services		
1XX	Personal Services - Salaries	93,655.92	96210.79
2XX	Personal Services - Employee Benefits	18,800.41	19503.48
4XX	Purchased Property Services	241.82	23.27
6XX	Supplies and Materials	10,033.20	10552.70
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	69,999.96	72660.00
2XX	Personal Services - Employee Benefits	11,108.14	11342.86
5XX	Other Purchased Services	2,741.40	2011.83



Trustees' Financial Summary

FY2003-04

Submit ID: 0005-29009611

01 Beaverhead County

0005 Dillon Elem

01 - General Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		6XX	Supplies and Materials	497.90	225.25
		810	Dues and Fees	1,259.49	1450.45
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	189,895.02	171823.03
		2XX	Personal Services - Employee Benefits	41,601.15	45376.06
		5XX	Other Purchased Services	3,228.19	2459.37
		6XX	Supplies and Materials	3,846.36	2918.90
		810	Dues and Fees	1,422.50	2035.47
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	33,150.00	34145.04
		2XX	Personal Services - Employee Benefits	10,228.02	10757.46
		3XX	Purchased Professional and Technical Services	14,022.47	10447.95
		5XX	Other Purchased Services	34,590.01	36929.45
		6XX	Supplies and Materials	2,023.07	1568.00
		810	Dues and Fees	9,588.01	14006.45
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	146,899.51	135838.40
		2XX	Personal Services - Employee Benefits	33,331.78	37927.52
		3XX	Purchased Professional and Technical Services	37,484.92	9274.88
		4XX	Purchased Property Services	100,175.22	138688.49
		6XX	Supplies and Materials	45,218.31	31365.53
		7XX	Property and Equipment Acquisition	6,007.48	7393.48
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	205,457.82	179704.55
		2XX	Personal Services - Employee Benefits	47,178.40	60194.70
		3XX	Purchased Professional and Technical Services	18,991.79	32878.67
		5XX	Other Purchased Services	3,385.23	3439.45
		6XX	Supplies and Materials	11,090.08	10824.74
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	17,000.00	15197.80
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	0.00	179.58
		6XX	Supplies and Materials	0.00	75.00
		810	Dues and Fees	15,000.00	.00
		8XX	Other Expenditures	0.00	15000.00



Trustees' Financial Summary

FY2003-04

Submit ID: 0005-29009611

01 Beaverhead County

0005 Dillon Elem

01 - General Fund

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

PRC Program Function Object	2003 Value	2004 Value
910 Budget Amendment		
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	30848.47
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,544,891.91	3,575,145.08

Schedule of Changes Worksheet

Beginning Fund Balance		302,733.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		3,576,998.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		3,575,145.08	(3)
Increase/Decrease of Reserve for Inventories			
This Year	19,034.00		
Less Last Year	20,803.00	(4a)	-1,769.00
Increase/Decrease of Reserve for Encumbrances			
This Year	107,850.42		
Less Last Year	54,374.96	(4b)	53,475.46
			51,706.46 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		356,294.00	(5)



Trustees' Financial Summary

FY2003-04

Submit ID: 0005-29009611

01 Beaverhead County

0005 Dillon Elem

10 - Transportation Fund

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

PRC Revenue		2003 Value	2004 Value
1110	District Tax Levy	80,426.02	48,027.35
1510	Interest Earnings	1,845.40	1,222.62
2220	County On-Schedule Trans Reimb	468.00	0.00
3210	State On-Schedule Trans Reimb	468.00	0.00
3440	State HB20/SB417 Prop Tax Reimb	4,086.37	3,405.30
3444	State School Block Grant	13,636.15	6,959.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>100,929.94</u>	<u>59,614.77</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
	1XX Personal Services - Salaries	11,302.64	12123.11
	5XX Other Purchased Services	55,463.75	52068.75
	7XX Property and Equipment Acquisition	42,597.00	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>109,363.39</u>	<u>64,191.86</u>

Schedule of Changes Worksheet

Beginning Fund Balance				111,243.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				59,614.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				64,191.86	(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)				106,666.70	(5)



Trustees' Financial Summary

FY2003-04

Submit ID: 0005-29009611

01 Beaverhead County

0005 Dillon Elem

12 - School Food Services Fund

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

PRC Revenue	2003 Value	2004 Value
1611 National School Lunch Program	133,520.60	123,127.67
3220 State Food Services Match	0.00	346.05
4550 Federal Child Nutrition	72,823.25	75,499.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	206,343.85	198,973.31

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

PRC Program Function Object	2003 Value	2004 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	75,495.63	77472.55
2XX Personal Services - Employee Benefits	74,387.71	62979.80
4XX Purchased Property Services	173.75	434.62
5XX Other Purchased Services	5,905.84	5333.63
6XX Supplies and Materials	49,666.82	50278.37
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	205,629.75	196,498.97

Schedule of Changes Worksheet

Beginning Fund Balance	1,324.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	198,973.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	196,498.97	(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 147.66 Less Last Year 228.20	(4b)	-80.54
		-80.54 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,718.78	(5)



Trustees' Financial Summary

FY2003-04

Submit ID: 0005-29009611

01 Beaverhead County

0005 Dillon Elem

13 - Tuition Fund

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

PRC Revenue	2003 Value	2004 Value
1110 District Tax Levy	192.78	1.43
1510 Interest Earnings	103.63	74.08
3440 State HB20/SB417 Prop Tax Reimb	186.12	310.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	482.53	385.69

Schedule of Changes Worksheet

Beginning Fund Balance	7,660.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	385.69	(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)	8,046.65	(5)



Trustees' Financial Summary

FY2003-04

Submit ID: 0005-29009611

01 Beaverhead County

0005 Dillon Elem

14 - Retirement Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	916.71	470.82
2240 County Retirement Distribution	586,878.32	459,629.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	587,795.03	460,100.78

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	294,375.50	304666.37
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	14,207.18	14622.21
222X Educational Media Services		
2XX Personal Services - Employee Benefits	13,899.54	14234.88
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	10,517.05	10942.92
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	44,370.89	24530.90
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	4,804.20	4885.96
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	20,087.77	17938.49
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	41,037.65	36171.72
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	9,536.94	8526.00
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	10,091.94	9863.34
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	462,928.66	446,382.79



Trustees' Financial Summary

FY2003-04

Submit ID: 0005-29009611

01 Beaverhead County

0005 Dillon Elem

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					260,021.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					460,100.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					446,382.79	(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)					273,739.29	(5)



Trustees' Financial Summary

FY2003-04

Submit ID: 0005-29009611

01 Beaverhead County

0005 Dillon Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2004 Value
077 IDEA Part B	
5700 Resources Transferred from Other School Districts or Cooperatives	128,654.00
134 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	935.00
144 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	89,050.24
164 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	10,454.00
179 Preschool	
5700 Resources Transferred from Other School Districts or Cooperatives	7,348.00
181 Related Services Block Grant	
5710 Special Education Resources Transferred from Other School Districts or Coope	10,919.00
194 Exxon Mobile Grant	
1920 Contributions/Donations from Private Sources	500.00
264 Title I, Part C, Migrant Ed	
4250 Title I, Part C, Migrant Education	1,615.22
293 LEASE/HEAD START	
3290 State - Other State Grants	7,500.00
314 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	199,876.63
335 MEDICAID	
3354 Medicaid - Speech Therapy	10,882.60
363 Migrant Education	
4250 Title I, Part C, Migrant Education	7,249.27
364 Title I, Part C, Migrant Ed	
4250 Title I, Part C, Migrant Education	11,519.49
394 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	7,360.98
400 AFTER SCHOOL PROGRAM/PATHWAYS	
3290 State - Other State Grants	24,733.21
504 Services for Significant Needs Students	
3610 Services for Significant Needs Students	20,000.00
604 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	8,838.17
784 IDEA/SIG We Teach All	
4580 IDEA, Part D, State Program Improvement	1,000.00



Trustees' Financial Summary

FY2003-04

Submit ID: 0005-29009611

01 Beaverhead County

0005 Dillon Elem

15 - Miscellaneous Programs Fund

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	548,435.81
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2004 Value
077 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	99851.00
21XX Support Services - Students	
1XX Personal Services - Salaries	28803.00
	128,654.00
077 Subtotal	
134 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
6XX Supplies and Materials	935.00
144 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	72698.69
5XX Other Purchased Services	12850.00
6XX Supplies and Materials	3501.55
	89,050.24
144 Subtotal	
164 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
5XX Other Purchased Services	9231.45
6XX Supplies and Materials	1222.55
	10,454.00
164 Subtotal	
179 Preschool	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	7348.00



Trustees' Financial Summary

FY2003-04

Submit ID: 0005-29009611

01 Beaverhead County

0005 Dillon Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
181 Related Services Block Grant	
280 Special Education - Local and State	
21XX Support Services - Students	
1XX Personal Services - Salaries	10919.00
264 Title I, Part C, Migrant Ed	
425 Title I, Part C, Migrant Education	
1XXX Instruction	
1XX Personal Services - Salaries	812.50
2XX Personal Services - Employee Benefits	125.92
5XX Other Purchased Services	90.00
6XX Supplies and Materials	586.80
	1,615.22
264 Subtotal	
293 LEASE/HEAD START	
329 State Miscellaneous Grants	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	5301.83
6XX Supplies and Materials	627.97
	5,929.80
293 Subtotal	
314 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	109592.67
2XX Personal Services - Employee Benefits	75783.51
5XX Other Purchased Services	898.93
6XX Supplies and Materials	1259.36
21XX Support Services - Students	
8XX Other Expenditures	204.91
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	12137.25
	199,876.63
314 Subtotal	
335 MEDICAID	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	18321.70



Trustees' Financial Summary

FY2003-04

Submit ID: 0005-29009611

01 Beaverhead County

0005 Dillon Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
280 Special Education - Local and State	
1XXX Instruction	
6XX Supplies and Materials	60.00
	<hr/>
335 Subtotal	18,381.70
363 Migrant Education	
425 Title I, Part C, Migrant Education	
1XXX Instruction	
1XX Personal Services - Salaries	5324.85
2XX Personal Services - Employee Benefits	645.02
5XX Other Purchased Services	269.03
6XX Supplies and Materials	1010.37
	<hr/>
363 Subtotal	7,249.27
364 Title I, Part C, Migrant Ed	
425 Title I, Part C, Migrant Education	
1XXX Instruction	
1XX Personal Services - Salaries	7554.83
2XX Personal Services - Employee Benefits	582.23
5XX Other Purchased Services	3258.22
6XX Supplies and Materials	124.21
	<hr/>
364 Subtotal	11,519.49
394 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
5XX Other Purchased Services	550.00
6XX Supplies and Materials	6810.98
	<hr/>
394 Subtotal	7,360.98
400 AFTER SCHOOL PROGRAM/PATHWAYS	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	17481.77
2XX Personal Services - Employee Benefits	2592.75
5XX Other Purchased Services	351.50
6XX Supplies and Materials	2467.37



Trustees' Financial Summary

FY2003-04

Submit ID: 0005-29009611

01 Beaverhead County

0005 Dillon Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
329 State Miscellaneous Grants	
400 Subtotal	22,893.39
504 Services for Significant Needs Students	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	10009.50
3XX Purchased Professional and Technical Services	9990.50
504 Subtotal	20,000.00
604 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
5XX Other Purchased Services	4521.40
6XX Supplies and Materials	4316.77
604 Subtotal	8,838.17
784 IDEA/SIG We Teach All	
458 IDEA State Program Improvement	
1XXX Instruction	
5XX Other Purchased Services	1000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 552,024.89



Trustees' Financial Summary

FY2003-04

Submit ID: 0005-29009611

01 Beaverhead County

0005 Dillon Elem

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					18,230.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					548,435.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					552,024.89	(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	2,028.02	(4b)	-2,028.02	
					-2,028.02	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					12,612.96	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
077 IDEA Part B	128,654.00	128,654.00	0.00
134 Gifted and Talented	935.00	935.00	0.00
144 Title II Part A	89,050.24	89,050.24	0.00
164 Title IV Safe and Drug-Free Schools	10,454.00	10,454.00	0.00
179 Preschool	7,348.00	7,348.00	0.00
181 Related Services Block Grant	10,919.00	10,919.00	0.00
194 Exxon Mobile Grant	500.00	0.00	500.00
264 Title I, Part C, Migrant Ed	1,615.22	1,615.22	0.00
293 LEASE/HEAD START	7,500.00	5,929.80	1,570.20
314 Title I, Part A, Improving Basic Programs	199,876.63	199,876.63	0.00
335 MEDICAID	10,882.60	18,381.70	-7,499.10
363 Migrant Education	7,249.27	7,249.27	0.00
364 Title I, Part C, Migrant Ed	11,519.49	11,519.49	0.00
394 Title V, Part A, Innovative Programs	7,360.98	7,360.98	0.00
400 AFTER SCHOOL PROGRAM/PATHWAYS	24,733.21	22,893.39	1,839.82
504 Services for Significant Needs Students	20,000.00	20,000.00	0.00
604 Title II, Part D, Ed Technology	8,838.17	8,838.17	0.00
784 IDEA/SIG We Teach All	1,000.00	1,000.00	0.00
Total	548,435.81	552,024.89	-3,589.08



Trustees' Financial Summary

FY2003-04

Submit ID: 0005-29009611

01 Beaverhead County

0005 Dillon Elem

28 - Technology Fund

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

PRC Revenue		2003 Value	2004 Value
1110	District Tax Levy	44,501.82	50,335.88
4650	Federal Miscellaneous Grants from OPI	0.00	7,525.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>44,501.82</u>	<u>57,861.15</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	3XX Purchased Professional and Technical Services	5,000.00	4815.00
	7XX Property and Equipment Acquisition	42,953.63	44521.81
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>47,953.63</u>	<u>49,336.81</u>

Schedule of Changes Worksheet

Beginning Fund Balance				2,205.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				57,861.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				49,336.81	(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)				10,729.67	(5)



Trustees' Financial Summary

FY2003-04

Submit ID: 0005-29009611

01 Beaverhead County

0005 Dillon Elem

29 - Flexibility Fund

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

PRC Revenue	2003 Value	2004 Value
3282 State Flexibility Fund Allocation	24,475.55	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	24,475.55	0.00

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	2580.00
6XX Supplies and Materials	6,283.00	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	6,283.00	2,580.00

Schedule of Changes Worksheet

Beginning Fund Balance	18,192.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,580.00	(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)	0.00	(4)
	15,612.55	(5)



Trustees' Financial Summary

FY2003-04

Submit ID: 0005-29009611

01 Beaverhead County

0005 Dillon Elem

60 - Building Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	0.00	9.55
5200 Sale or Compensation for Loss of Assets	674.00	95.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	674.00	104.55

Schedule of Changes Worksheet

Beginning Fund Balance	2,779.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	104.55	(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)	2,884.21	(5)



Trustees' Financial Summary

FY2003-04

Submit ID: 0005-29009611

01 Beaverhead County

0005 Dillon Elem

61 - Building Reserve Fund

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

PRC Revenue	2003 Value	2004 Value
1110 District Tax Levy	31.21	6.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	31.21	6.59

Schedule of Changes Worksheet

Beginning Fund Balance	31.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6.59	(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)	37.80	(5)



Trustees' Financial Summary

FY2003-04

Submit ID: 0005-29009611

01 Beaverhead County

0005 Dillon Elem

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2003 Value	2004 Value
1XXX Revenues from Student Activities	171,375.81	185,808.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	171,375.81	185,808.52

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

PRC Program Function Object	2003 Value	2004 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	174,779.53	182,863.31
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	174,779.53	182,863.31

Schedule of Changes Worksheet

Beginning Fund Balance	21,040.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	185,808.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	182,863.31	(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)	23,985.42	(5)



Trustees' Financial Summary

FY2003-04

Submit ID: 0005-29009611

01 Beaverhead County

0005 Dillon Elem

Fund	Account	Description	2003 Value	2004 Value
XX	XXX 26XX	41X Energy Utility Services	60,408.96	79,282.55
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2003-04

Submit ID: 0005-29009611

01 Beaverhead County

0005 Dillon Elem

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	85,869.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	85,869.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	28,623.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	123,651.36
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	302,239.91
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.



Trustees' Financial Summary

FY2003-04

Submit ID: 0005-29009611

01 Beaverhead County

0005 Dillon Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	179,704.55	0.00	0.00	0.00
280	1XXX	2XX	60,194.70	0.00	0.00	0.00
280	1XXX	3XX	32,878.67	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	3,439.45	0.00	0.00	0.00
280	1XXX	6XX	10,824.74	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	15,197.80	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			302,239.91	0.00	0.00	0.00 302,239.91



Trustees' Financial Summary

FY2003-04

Submit ID: 0005-29009611

01 Beaverhead County

0005 Dillon Elem

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 FY04.*



Trustees' Financial Summary

FY2003-04

Submit ID: 0005-29009611

01 Beaverhead County

0005 Dillon Elem

Governmental Activities:*	Beginning Balance	Additions	Removals	Ending Balance
Land	72,500.00	0.00	0.00	72,500.00
Land Improvements	239,128.00	0.00	0.00	239,128.00
Buildings	1,940,221.74	24,627.00	13,333.75	1,951,514.99
Machinery And Equipment	204,114.27	21,303.00	13,633.44	211,783.83
Totals at historical cost	2,455,964.01	45,930.00	26,967.19	2,474,926.82
Less Accumulated depreciation for:				
Improvement Accum	203,038.63	6,459.18	0.00	209,497.81
Building Accum	996,324.87	27,486.54	0.00	1,023,811.41
Machinery And Equipment Accum	113,743.40	10,469.41	0.00	124,212.81
Total accumulated depreciation	1,313,106.90	44,415.13	0.00	1,357,522.03
Governmental activities, capital assets, net	1,142,857.11	1,514.87	26,967.19	1,117,404.79

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

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

Depreciation by Function for FY2004	Governmental Activities	Business-Type Activities
Instruction (1XXX)	28,709.27	0.00
Financial Administration (25XX)	45.80	0.00
Operations and Maintenance (26XX)	8,921.28	0.00
Transportation (27XX)	5,324.63	0.00
Food Service (31XX)	1,414.15	0.00
Total Depreciation for FY2004	44,415.13	0.00



Trustees' Financial Summary

FY2003-04

Submit ID: 0005-29009611

01 Beaverhead County

0005 Dillon Elem

	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2003)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2004) [a + b - c - d]	Current Portion Due FY2005	Long-Term Portion Due FY2006-
Governmental Activities *							
Compensated Absences	306,079.00	0.00	0.00	19,647.00	286,432.00	0.00	286,432.00
Total Governmental Activity							
Long-Term Liabilities	306,079.00	0.00	0.00	19,647.00	286,432.00	0.00	286,432.00

* 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.