



Trustees' Financial Summary

FY2002-03

Submit ID: 0006-280555560000

01 Beaverhead County

0006 Beaverhead County H S

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 Evelyn Mull

Phone #: (406) 683-2361

(Signature)

(Date)

Chair, Board of Trustees Gary Love

(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 #
111	MONTANA HERITAGE GRANT	LOCAL		
163	Title IV, Part A, Safe & Drug-Free	FEDERAL	0100061603	84.186A
288	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0100061403	84.367
313	Title I, Part A, Improving Basic Programs	FEDERAL	0100063103	84.010A
391	Vo Ed Agriculture	STATE	STATE	State
393	Title V, Part A, Innovative Programs	FEDERAL	0100063903	84.298
394	Vo Ed Family & Consumer Science	STATE	STATE	State
395	Vo Ed Tech Ed/Industrial Arts	STATE	STATE	State
396	Vo Ed Business/Marketing	STATE	STATE	State
653	School Renovation, IDEA, Technology	FEDERAL	0100066502	84.352
823	Vo Ed Carl D Perkins-Basic	FEDERAL	0100068103BG	84.048A
893	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	0100069903	84.358

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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)	586,859.97	263,578.05	357,774.08	
02	Taxes Receivable - Real and Personal (120-149)	140,648.17	16,330.04	22,385.24	
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	727,508.14	279,908.09	380,159.32	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	140,648.17	16,330.04	22,385.24	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	140,648.17	16,330.04	22,385.24	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	348,138.84	13,202.95		
48	Fund Balance for Budget (961-970)	238,721.13	250,375.10	357,774.08	
52	TOTAL FUND BALANCE/EQUITY	586,859.97	263,578.05	357,774.08	
53	TOTAL LIABILITIES AND FUND BALANCE	727,508.14	279,908.09	380,159.32	

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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)	2,597.40	199,560.02		57,070.97
02	Taxes Receivable - Real and Personal (120-149)				484.12
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	2,597.40	199,560.02		57,555.09
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				484.12
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				484.12
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	2,597.40	199,560.02		57,070.97
52	TOTAL FUND BALANCE/EQUITY	2,597.40	199,560.02		57,070.97
53	TOTAL LIABILITIES AND FUND BALANCE	2,597.40	199,560.02		57,555.09

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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)	10,653.55		9,897.26	4,469.32
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	10,653.55		9,897.26	4,469.32
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)	10,653.55		9,897.26	4,469.32
52	TOTAL FUND BALANCE/EQUITY	10,653.55		9,897.26	4,469.32
53	TOTAL LIABILITIES AND FUND BALANCE	10,653.55		9,897.26	4,469.32

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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)	44,819.03	13,682.09		
02	Taxes Receivable - Real and Personal (120-149)	4,573.88			
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	49,392.91	13,682.09		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	4,573.88			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	4,573.88			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	44,819.03	13,682.09		
52	TOTAL FUND BALANCE/EQUITY	44,819.03	13,682.09		
53	TOTAL LIABILITIES AND FUND BALANCE	49,392.91	13,682.09		

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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)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
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		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)			191,624.96	
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			191,624.96	
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)			191,624.96	
52	TOTAL FUND BALANCE/EQUITY			191,624.96	
53	TOTAL LIABILITIES AND FUND BALANCE			191,624.96	



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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)	22,152.88	207,985.22		
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	22,152.88	207,985.22		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	22,152.88	207,985.22		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	22,152.88	207,985.22		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	22,152.88	207,985.22		



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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)			467,544.29	
11 Buildings and Building Improvements (331 & 332)			1,587,088.88	
12 Machinery and Equipment (341 & 342)			1,872,480.70	
13 Construction Work in Progress (351)				
14 Amount Available in Debt Service and Compensated Absence Funds (403)				4,469.32
15 Amounts to be Provided (404-406)				51,563.03
20 TOTAL ASSETS AND OTHER DEBITS			3,927,113.87	56,032.35
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)				56,032.35
35 TOTAL LIABILITIES				56,032.35
FUND BALANCE/EQUITY				
49 Investments in General Fixed Assets (910-918)			3,927,113.87	
52 TOTAL FUND BALANCE/EQUITY			3,927,113.87	
TOTAL LIABILITIES AND FUND BALANCE			3,927,113.87	56,032.35



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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	1,005,899.27	1,010,200.42
1510	Interest Earnings	12,443.73	5,568.84
1900	Other Revenue from Local Sources	3,158.30	0.00
3110	Direct State Aid	1,190,409.28	1,097,710.86
3115	State Spec Ed Allowable Cost Pymt to Districts	56,742.36	53,213.60
3120	State Guaranteed Tax Base Aid	344,097.02	295,554.99
3440	State HB20/SB417 Prop Tax Reimb	40,911.99	35,067.43
3444	State School Block Grant	221,940.22	216,297.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,875,602.17	2,713,614.06

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	1,048,680.34	939,188.91
2XX	Personal Services - Employee Benefits	167,385.47	183,745.04
5XX	Other Purchased Services	825.42	143.50
6XX	Supplies and Materials	44,177.55	25,227.73
7XX	Property and Equipment Acquisition	174,756.55	38,100.86
810	Dues and Fees	20.00	0.00
8XX	Other Expenditures	0.00	7,230.29
222X	Educational Media Services		
1XX	Personal Services - Salaries	47,337.96	49,929.96
2XX	Personal Services - Employee Benefits	5,326.52	5,804.20
4XX	Purchased Property Services	95.00	82.50
6XX	Supplies and Materials	10,075.31	8,712.08
7XX	Property and Equipment Acquisition	674.39	2,367.43
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	92,072.40	113,351.85
2XX	Personal Services - Employee Benefits	15,264.92	17,517.90
3XX	Purchased Professional and Technical Services	4,250.00	4,300.00
5XX	Other Purchased Services	8,477.44	12,040.85
6XX	Supplies and Materials	10,030.36	12,002.27
810	Dues and Fees	13,358.24	0.00
8XX	Other Expenditures	0.00	10,392.83
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	75,958.02	79,323.06
2XX	Personal Services - Employee Benefits	12,480.92	15,582.01
5XX	Other Purchased Services	24,294.48	30,816.43



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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				
	24XX	Support Services - School Administration			
		6XX	Supplies and Materials	4,058.25	2,406.43
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	126,907.90	129,053.31
		2XX	Personal Services - Employee Benefits	26,333.45	28,620.78
		3XX	Purchased Professional and Technical Services	201,875.54	266,255.20
		4XX	Purchased Property Services	71,453.82	68,053.53
		5XX	Other Purchased Services	12,000.00	14,435.00
		6XX	Supplies and Materials	23,262.44	37,048.58
		7XX	Property and Equipment Acquisition	17,335.00	20,843.98
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	54,922.70	58,053.30
		2XX	Personal Services - Employee Benefits	15,802.74	16,514.53
		6XX	Supplies and Materials	11,268.12	8,457.44
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	20,318.56	20,092.00
310	Agriculture				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	51,491.00	0.00
		6XX	Supplies and Materials	7,923.51	0.00
320	Marketing (Distributive) Education				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	76,764.00	0.00
		6XX	Supplies and Materials	42,961.51	0.00
340	Family & Consumer Sciences				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	39,206.00	0.00
		6XX	Supplies and Materials	11,843.06	0.00
350	Technology Education/Industrial Arts				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	26,867.00	0.00
		6XX	Supplies and Materials	9,861.57	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	184,274.00
		6XX	Supplies and Materials	0.00	94,635.64



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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
710	School Sponsored		Extracurricular Activities		
	34XX		Extracurricular - Activities		
		1XX	Personal Services - Salaries	69,366.67	50,339.80
		6XX	Supplies and Materials	36,178.87	28,366.88
720	School Sponsored		Athletics		
	35XX		Extracurricular - Athletics		
		1XX	Personal Services - Salaries	99,763.08	86,220.58
		6XX	Supplies and Materials	77,360.36	79,541.08
910	Budget Amendment				
	1XX		Regular Education Programs - Elementary/Secondary		
		26XX	Operation and Maintenance of Plant Services		
		3XX	Purchased Professional and Technical Services	35,224.71	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,925,891.15</u>	<u>2,749,071.76</u>

Schedule of Changes Worksheet

Beginning Fund Balance					707,586.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,713,614.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,749,071.76	(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	348,138.84	Less Last Year	433,407.94	(4b)	-85,269.10	
					-85,269.10	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					586,859.97	(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	73,290.90	138,135.54
1440	Other Transportation Fees	59,634.40	54,248.75
1510	Interest Earnings	3,615.76	1,911.78
2220	County On-Schedule Trans Reimb	110,476.94	109,592.41
3210	State On-Schedule Trans Reimb	110,476.93	109,592.42
3440	State HB20/SB417 Prop Tax Reimb	1,109.22	950.76
3444	State School Block Grant	16,945.06	16,514.27
6100	Material Prior Period Revenue Adjustments	63.13	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>375,612.34</u>	<u>430,945.93</u>

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		
1XX	Personal Services - Salaries	30,690.84	37,783.95
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	5,681.50	6,272.94
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	159,310.35	174,602.90
2XX	Personal Services - Employee Benefits	21,149.00	19,568.89
3XX	Purchased Professional and Technical Services	2,620.00	0.00
4XX	Purchased Property Services	37,038.95	34,102.75
5XX	Other Purchased Services	42,426.44	33,406.49
6XX	Supplies and Materials	27,244.94	35,420.37
7XX	Property and Equipment Acquisition	31,709.51	0.00
810	Dues and Fees	40,220.57	0.00
8XX	Other Expenditures	0.00	50,553.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>398,092.10</u>	<u>391,711.54</u>



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10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						234,440.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						430,945.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						391,711.54	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	13,202.95	Less Last Year	23,299.56	(4b)		-10,096.61	
						-10,096.61	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						263,578.05	(5)



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11 - Bus Depreciation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	156,859.72	168,049.15
1510	Interest Earnings	8,657.27	5,598.69
3440	State HB20/SB417 Prop Tax Reimb	1,841.32	1,578.27
3444	State School Block Grant	20,676.80	20,151.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>188,035.11</u>	<u>195,377.25</u>

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		
7XX	Property and Equipment Acquisition	159,966.00	156,783.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>159,966.00</u>	<u>156,783.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				319,179.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				195,377.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				156,783.00	(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)				357,774.08	(5)



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13 - Tuition Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	216.97	82.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	216.97	82.98

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		
5XX Other Purchased Services	0.00	5,002.48
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	5,002.48

Schedule of Changes Worksheet

Beginning Fund Balance	7,516.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	82.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,002.48	(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)	2,597.40	(5)



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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	3,981.43	1,183.42
2240	County Retirement Distribution	181,776.53	384,541.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>185,757.96</u>	<u>385,724.72</u>

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	167,512.66	162,723.72
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	7,116.72	7,473.48
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	18,156.78	20,133.77
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	12,195.80	12,665.34
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	16,779.29	17,196.25
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	20,911.24	21,747.66
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	7,652.97	10,239.15
62XX	Resources Transferred to Other School Districts or Cooper		
	920 Resources Transferred to Other School Districts or Cooper	5,992.56	5,992.56
710	School Sponsored Extracurricular Activities		
34XX	Extracurricular - Activities		
	2XX Personal Services - Employee Benefits	8,380.97	5,962.43
720	School Sponsored Athletics		
35XX	Extracurricular - Athletics		
	2XX Personal Services - Employee Benefits	12,959.87	11,947.39
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>277,658.86</u>	<u>276,081.75</u>



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14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					89,917.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					385,724.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					276,081.75	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					199,560.02	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
111 MONTANA HERITAGE GRANT	
1920 Contributions/Donations from Private Sources	2,943.42
163 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	4,359.00
288 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	6,967.56
313 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	74,613.00
391 Vo Ed Agriculture	
3900 State Career & Technical Ed Entitlement	2,984.00
393 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	4,074.00
394 Vo Ed Family & Consumer Science	
3900 State Career & Technical Ed Entitlement	1,019.00
395 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	841.00
396 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	2,968.00
653 School Renovation, IDEA, Technology	
4650 Federal Miscellaneous Grants from OPI	20,873.00
823 Vo Ed Carl D Perkins-Basic	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	27,400.00
893 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	8,784.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	157,825.98

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

PRC Program Function Object	2003 Value
111 MONTANA HERITAGE GRANT	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	2,943.42



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
163 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
6XX Supplies and Materials	4,359.00
288 Title II, Part A, Teacher/Principal Train/Recruit	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	6,967.56
313 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	33,905.99
2XX Personal Services - Employee Benefits	23,302.73
6XX Supplies and Materials	9,304.26
8XX Other Expenditures	8,100.02
	74,613.00
313 Subtotal	
391 Vo Ed Agriculture	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
6XX Supplies and Materials	2,984.00
393 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	4,074.00
394 Vo Ed Family & Consumer Science	
394 State Career & Technical Ed Entitlement - Family & Cons	
1XXX Instruction	
6XX Supplies and Materials	1,019.00
395 Vo Ed Tech Ed/Industrial Arts	
395 State Career & Technical Ed Entitlement - Technology Ed/	
1XXX Instruction	
6XX Supplies and Materials	841.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
396 Vo Ed Business/Marketing	
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	2,968.00
653 School Renovation, IDEA, Technology	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
1XX Personal Services - Salaries	14,160.00
2XX Personal Services - Employee Benefits	6,713.00
	20,873.00
653 Subtotal	
823 Vo Ed Carl D Perkins-Basic	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	27,400.00
893 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
6XX Supplies and Materials	8,784.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 157,825.98



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					157,825.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					157,825.98	(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)					0.00	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
111 MONTANA HERITAGE GRANT	2,943.42	2943.42	.00
163 Title IV, Part A, Safe & Drug-Free	4,359.00	4359.00	.00
288 Title II, Part A, Teacher/Principal Train/Recruit	6,967.56	6967.56	.00
313 Title I, Part A, Improving Basic Programs	74,613.00	74613.00	.00
391 Vo Ed Agriculture	2,984.00	2984.00	.00
393 Title V, Part A, Innovative Programs	4,074.00	4074.00	.00
394 Vo Ed Family & Consumer Science	1,019.00	1019.00	.00
395 Vo Ed Tech Ed/Industrial Arts	841.00	841.00	.00
396 Vo Ed Business/Marketing	2,968.00	2968.00	.00
653 School Renovation, IDEA, Technology	20,873.00	20873.00	.00
823 Vo Ed Carl D Perkins-Basic	27,400.00	27400.00	.00
893 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	8,784.00	8784.00	.00
Total	<u>157,825.98</u>	<u>157,825.98</u>	<u>.00</u>



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17 - Adult Education Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	1,440.04	447.70
1510	Interest Earnings	415.00	707.86
3440	State HB20/SB417 Prop Tax Reimb	391.05	335.18
3444	State School Block Grant	2,924.64	2,850.29
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>5,170.73</u>	<u>4,341.03</u>

Schedule of Changes Worksheet

Beginning Fund Balance				52,729.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				4,341.03	(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)				57,070.97	(5)



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18 - Traffic Education Fund

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

PRC Revenue		2002 Value	2003 Value
1311	Driver's Education Fees	0.00	4,470.00
1510	Interest Earnings	0.00	76.28
1982	Summer Session - Driver's Education Fees	0.00	14,460.00
3260	State Driver's Education Reimbursement	8,457.10	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		8,457.10	19,006.28

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	0.00	11,040.00
	6XX Supplies and Materials	1,522.41	4,247.42
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		1,522.41	15,287.42

Schedule of Changes Worksheet

Beginning Fund Balance				6,967.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				19,006.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				15,287.42	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	32.94	(4b)	-32.94
					-32.94 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				10,653.55	(5)



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20 - Lease-Rental Fund

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

PRC Revenue	2002 Value	2003 Value
1910 Rentals	16,435.24	14,234.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	16,435.24	14,234.10

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
8XX Other Expenditures	23,021.42	5,797.93
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	23,021.42	5,797.93

Schedule of Changes Worksheet

Beginning Fund Balance		1,461.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		14,234.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		5,797.93	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		9,897.26	(5)



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21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	119.24	67.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	119.24	67.87

Schedule of Changes Worksheet

Beginning Fund Balance	4,401.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	67.87	(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)	4,469.32	(5)



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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	44,652.18
1510	Interest Earnings	137.35	166.85
3281	State Technology Aid	561.38	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		698.73	44,819.03

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		
	3XX Purchased Professional and Technical Services	572.00	0.00
	6XX Supplies and Materials	7,149.45	0.00
	7XX Property and Equipment Acquisition	4,916.53	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		12,637.98	0.00

Schedule of Changes Worksheet

Beginning Fund Balance				0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				44,819.03	(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)				44,819.03	(5)



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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	13,682.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>0.00</u>	<u>13,682.09</u>

Schedule of Changes Worksheet

Beginning Fund Balance		0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		13,682.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		13,682.09	(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
1700 Student Extracurricular Activity Receipts	277,957.61	299,881.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	277,957.61	299,881.74

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	284,359.70	260,209.68
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	284,359.70	260,209.68

Schedule of Changes Worksheet

Beginning Fund Balance	151,952.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	299,881.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	260,209.68	(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)	191,624.96	(5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	27,941.75	54,275.22
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	53,213.60
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	53,213.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	17,736.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	76,627.10
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	103,117.27
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
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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	58,053.30	0.00	0.00	0.00	
280	1XXX	2XX	16,514.53	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	8,457.44	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	20,092.00	0.00	0.00	0.00	
Totals			103,117.27	0.00	0.00	0.00	103,117.27



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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.*