



# Trustees' Financial Summary

FY2002-03

Submit ID: 0207-543020830000

**11 Dawson County**  
**0207 Dawson 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** Fay Dear

Phone #: (406) 377-2555

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

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

**Chair, Board of Trustees** Pat Cunningham

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

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

**County Superintendent** Martha Young

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

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

## Software

Accounting Package: Computer Software Associates

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 #
001	misc	LOCAL		
003	INTEREST	LOCAL		
004	non general fund tuition	LOCAL		
009	Exxon Grant	LOCAL		
075	Vo Ed State Office Occup	STATE	Business & Office	State
076	Vo Ed State Home Ec-ConHmk	STATE	Fam. & Cons. Sci.	State
077	Vo Ed State Tech Ed Art	STATE	Tech. Ed.	State
079	Vo Ed State Tech Ed Art	STATE	Trade & Inds.	State
503	Jobs for Montana Graduates	STATE	2015	State
763	In State Treatment - Significant Needs Students	STATE	1102077603P2	

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## 11 Dawson County 0207 Dawson H S

ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	630,747.43	16,578.30	92,422.32	
02	Taxes Receivable - Real and Personal (120-149)	39,305.45	915.41	2,129.94	
03	Taxes Receivable - Protested (150-159)	36,349.95	495.58	2,332.11	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		448.00		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>706,402.83</b>	<b>18,437.29</b>	<b>96,884.37</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	75,655.40	1,410.99	4,462.05	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>75,655.40</b>	<b>1,410.99</b>	<b>4,462.05</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	332,551.02	448.00		
48	Fund Balance for Budget (961-970)	298,196.41	16,578.30	92,422.32	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>630,747.43</b>	<b>17,026.30</b>	<b>92,422.32</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>706,402.83</b>	<b>18,437.29</b>	<b>96,884.37</b>	

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## 11 Dawson County 0207 Dawson H S

ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	-29.91	118,186.88	201,489.93	16,183.54
02	Taxes Receivable - Real and Personal (120-149)	48.39			200.89
03	Taxes Receivable - Protested (150-159)	73.52			221.21
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>92.00</b>	<b>118,186.88</b>	<b>201,489.93</b>	<b>16,605.64</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	121.91			422.10
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>121.91</b>			<b>422.10</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	-29.91	118,186.88	201,489.93	16,183.54
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>-29.91</b>	<b>118,186.88</b>	<b>201,489.93</b>	<b>16,183.54</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>92.00</b>	<b>118,186.88</b>	<b>201,489.93</b>	<b>16,605.64</b>

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## 11 Dawson County 0207 Dawson H S

ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	65,057.71		9,878.00	22,136.81
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>65,057.71</b>		<b>9,878.00</b>	<b>22,136.81</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	65,057.71		9,878.00	22,136.81
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>65,057.71</b>		<b>9,878.00</b>	<b>22,136.81</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>65,057.71</b>		<b>9,878.00</b>	<b>22,136.81</b>

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

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## 11 Dawson County 0207 Dawson H S

ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	7,192.32	13,613.85		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>7,192.32</b>	<b>13,613.85</b>		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	7,192.32	13,613.85		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>7,192.32</b>	<b>13,613.85</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>7,192.32</b>	<b>13,613.85</b>		

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## 11 Dawson County 0207 Dawson H S

ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	160,154.66	154,883.66		
02	Taxes Receivable - Real and Personal (120-149)		3,212.23		
03	Taxes Receivable - Protested (150-159)		3,640.34		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	160,154.66	161,736.23		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		6,852.57		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		6,852.57		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	160,154.66	154,883.66		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	160,154.66	154,883.66		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	160,154.66	161,736.23		

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



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			203,984.62	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			203,984.62	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)			203,984.62	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			203,984.62	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			203,984.62	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				5,859.89
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				5,859.89
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				5,859.89
35	<b>TOTAL LIABILITIES</b>				5,859.89
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				5,859.89



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

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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)
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
10 Land and Land Improvements (311-322)			255,777.00	
11 Buildings and Building Improvements (331 & 332)			3,043,618.62	
12 Machinery and Equipment (341 & 342)			1,044,199.64	
13 Construction Work in Progress (351)				
14 Amount Available in Debt Service and Compensated Absence Funds (403)				22,136.81
15 Amounts to be Provided (404-406)				104,433.41
20 TOTAL ASSETS AND OTHER DEBITS			4,343,595.26	126,570.22
<b>LIABILITIES</b>				
21 Payable to Other Funds (601-606)				
22 Due to Other Governments (611)				
23 Warrants Payable (620)				
24 Other Current Liabilities (621-679)				
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)				126,570.22
35 TOTAL LIABILITIES				126,570.22
<b>FUND BALANCE/EQUITY</b>				
49 Investments in General Fixed Assets (910-918)			4,343,595.26	
52 TOTAL FUND BALANCE/EQUITY			4,343,595.26	
TOTAL LIABILITIES AND FUND BALANCE			4,343,595.26	126,570.22



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## 11 Dawson County 0207 Dawson H S

### 01 - General Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	918,353.63	954,711.35
1190	Penalties and Interest on Taxes	1,757.24	1,835.90
1310	Individual Tuition	455.00	1,657.04
1320	Tuition from Schl Dists/Counties Within State	12,279.00	7,936.46
1510	Interest Earnings	18,559.33	12,284.94
1900	Other Revenue from Local Sources	45.56	643.98
3110	Direct State Aid	1,186,061.08	1,175,568.21
3115	State Spec Ed Allowable Cost Pymt to Districts	106,854.22	102,660.21
3120	State Guaranteed Tax Base Aid	355,207.60	394,038.75
3440	State HB20/SB417 Prop Tax Reimb	34,976.89	31,018.15
3444	State School Block Grant	188,539.46	183,746.29
3460	Montana Oil and Gas Tax	69,362.66	64,434.40
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>2,892,451.67</b>	<b>2,930,535.68</b>

#### 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	614,420.07	643,275.92
2XX	Personal Services - Employee Benefits	147,194.03	112,324.37
3XX	Purchased Professional and Technical Services	2,534.73	2,588.21
4XX	Purchased Property Services	7,862.49	9,581.62
6XX	Supplies and Materials	79,622.59	133,834.28
7XX	Property and Equipment Acquisition	0.00	10,895.00
810	Dues and Fees	67.50	471.55
21XX	Support Services - Students		
1XX	Personal Services - Salaries	106,696.87	91,211.30
2XX	Personal Services - Employee Benefits	15,965.54	15,975.25
3XX	Purchased Professional and Technical Services	1,765.81	75.00
5XX	Other Purchased Services	0.00	4.79
6XX	Supplies and Materials	1,186.91	1,919.19
221X	Improvement of Instruction Services		
5XX	Other Purchased Services	522.50	3,120.38
222X	Educational Media Services		
1XX	Personal Services - Salaries	86,726.41	99,006.26
2XX	Personal Services - Employee Benefits	7,811.89	10,869.42
3XX	Purchased Professional and Technical Services	247.50	0.00
4XX	Purchased Property Services	2,999.99	4,288.31
5XX	Other Purchased Services	1,832.50	229.02



# Trustees' Financial Summary

FY2002-03

Submit ID: 0207-543020830000

## 11 Dawson County 0207 Dawson H S

### 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				
	222X	Educational Media Services			
		6XX	Supplies and Materials	55,333.40	33,371.82
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	47,178.39	49,384.90
		2XX	Personal Services - Employee Benefits	9,230.86	9,832.21
		3XX	Purchased Professional and Technical Services	6,967.70	15,890.10
		4XX	Purchased Property Services	212.50	175.00
		5XX	Other Purchased Services	7,880.69	8,825.64
		6XX	Supplies and Materials	2,817.71	3,943.89
		810	Dues and Fees	3,501.00	3,178.50
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	131,816.17	182,220.11
		2XX	Personal Services - Employee Benefits	26,201.78	26,924.60
		4XX	Purchased Property Services	1,443.90	0.00
		5XX	Other Purchased Services	8,374.93	13,288.35
		6XX	Supplies and Materials	13,691.64	6,720.71
		810	Dues and Fees	462.01	519.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	35,276.79	28,459.76
		2XX	Personal Services - Employee Benefits	11,065.83	10,746.43
		3XX	Purchased Professional and Technical Services	65.00	0.00
		4XX	Purchased Property Services	814.00	59.95
		5XX	Other Purchased Services	1,378.02	3,013.38
		6XX	Supplies and Materials	7,251.85	20,278.78
		810	Dues and Fees	0.00	105.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	140,945.68	142,249.50
		2XX	Personal Services - Employee Benefits	38,686.05	32,150.84
		3XX	Purchased Professional and Technical Services	1,340.00	100.00
		4XX	Purchased Property Services	191,397.03	212,533.81
		5XX	Other Purchased Services	15,120.50	21,072.70
		6XX	Supplies and Materials	137,177.31	110,105.71
		7XX	Property and Equipment Acquisition	244,973.40	15,754.15
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	118,991.80	176,348.91
		2XX	Personal Services - Employee Benefits	18,311.29	25,728.91
		3XX	Purchased Professional and Technical Services	2,500.00	0.00
		4XX	Purchased Property Services	1,028.00	2,136.00
		6XX	Supplies and Materials	17,789.01	15,002.96

# Trustees' Financial Summary

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Submit ID: 0207-543020830000

11 Dawson County

0207 Dawson H S

## 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
280	Special Education - Local and State				
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	5,840.31	14,135.78
		2XX	Personal Services - Employee Benefits	2,578.37	3,641.26
		3XX	Purchased Professional and Technical Services	9,320.00	556.75
		6XX	Supplies and Materials	55.35	1,814.15
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	82.96	798.77
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	20,000.00	0.00
		2XX	Personal Services - Employee Benefits	0.00	80.00
		4XX	Purchased Property Services	1,339.69	0.00
		5XX	Other Purchased Services	820.34	702.92
		6XX	Supplies and Materials	4,489.44	959.22
	27XX	Student Transportation Services			
		6XX	Supplies and Materials	2,500.00	0.00
340	Family & Consumer Sciences				
	1XXX	Instruction			
		6XX	Supplies and Materials	5,099.39	0.00
350	Technology Education/Industrial Arts				
	1XXX	Instruction			
		4XX	Purchased Property Services	500.00	0.00
		6XX	Supplies and Materials	30,025.43	0.00
360	Business/Marketing				
	1XXX	Instruction			
		4XX	Purchased Property Services	297.50	0.00
		6XX	Supplies and Materials	11,891.27	0.00
380	Trades & Industry				
	1XXX	Instruction			
		6XX	Supplies and Materials	20.80	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	223,620.40
		2XX	Personal Services - Employee Benefits	0.00	44,667.44
		4XX	Purchased Property Services	0.00	759.80
		6XX	Supplies and Materials	0.00	92,509.99
		7XX	Property and Equipment Acquisition	0.00	30,730.00



# Trustees' Financial Summary

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## 11 Dawson County 0207 Dawson H S

### 01 - General Fund

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

PRC Program Function Object	2002 Value	2003 Value
3XX Undistributed Vocational Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	219,438.09	0.00
2XX Personal Services - Employee Benefits	24,273.16	0.00
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
1XX Personal Services - Salaries	3,498.05	2,513.35
34XX Extracurricular - Activities		
1XX Personal Services - Salaries	25,002.60	29,412.00
5XX Other Purchased Services	8,402.76	9,502.24
6XX Supplies and Materials	2,617.30	1,187.06
810 Dues and Fees	6,021.65	4,906.50
720 School Sponsored Athletics		
27XX Student Transportation Services		
1XX Personal Services - Salaries	20,063.63	15,478.60
35XX Extracurricular - Athletics		
1XX Personal Services - Salaries	67,380.48	66,007.00
2XX Personal Services - Employee Benefits	310.26	57.42
4XX Purchased Property Services	1,368.75	1,034.80
5XX Other Purchased Services	25,435.48	20,998.23
6XX Supplies and Materials	28,158.37	26,147.83
810 Dues and Fees	1,080.00	1,080.00
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	20,000.00	20,000.00
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	0.00	1,500.00
<b>910 Budget Amendment</b>		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	37,058.92	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>2,961,651.92</u>	<u>2,924,593.00</u>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0207-543020830000

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01 - General Fund

## Schedule of Changes Worksheet

Beginning Fund Balance					901,926.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,930,535.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,924,593.00	(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	332,551.02	Less Last Year	609,673.13	(4b)	-277,122.11	
					-277,122.11	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					630,747.43	(5)



# Trustees' Financial Summary

FY2002-03

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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	37,838.17	10,998.94
1190	Penalties and Interest on Taxes	79.12	62.64
1510	Interest Earnings	1,104.10	644.41
1910	Rentals	0.00	1,661.75
2220	County On-Schedule Trans Reimb	23,732.07	21,870.89
3210	State On-Schedule Trans Reimb	23,731.56	21,870.90
3440	State HB20/SB417 Prop Tax Reimb	1,437.75	341.10
3444	State School Block Grant	7,185.25	7,002.58
3460	Montana Oil and Gas Tax	3,542.85	2,182.38
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>98,650.87</u>	<u>66,635.59</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		
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	2,379.33	4,317.84
6XX	Supplies and Materials	209.48	0.00
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	21.40	0.00
3XX	Purchased Professional and Technical Services	0.00	85.00
4XX	Purchased Property Services	3,121.91	6,624.11
5XX	Other Purchased Services	66,251.49	65,249.59
6XX	Supplies and Materials	13,381.58	18,969.08
7XX	Property and Equipment Acquisition	0.00	4,300.00
280	Special Education - Local and State		
27XX	Student Transportation Services		
4XX	Purchased Property Services	67.96	0.00
6XX	Supplies and Materials	23.02	12.94
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>85,456.17</u>	<u>99,558.56</u>



# Trustees' Financial Summary

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## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						49,501.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						66,635.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						99,558.56	(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	448.00	Less Last Year	0.00	(4b)		448.00	
						448.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						17,026.30	(5)



# Trustees' Financial Summary

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## 11 Dawson County 0207 Dawson H S

### 11 - Bus Depreciation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	62,647.72	60,853.70
1190	Penalties and Interest on Taxes	52.81	105.93
1510	Interest Earnings	1,847.49	1,335.30
3440	State HB20/SB417 Prop Tax Reimb	2,400.54	1,976.92
3444	State School Block Grant	1,922.19	1,873.32
3460	Montana Oil and Gas Tax	3,268.65	4,127.49
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>72,139.40</u>	<u>70,272.66</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	0.00	95,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>0.00</u>	<u>95,000.00</u>

### Schedule of Changes Worksheet

Beginning Fund Balance				117,149.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				70,272.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				95,000.00	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				92,422.32	(5)



# Trustees' Financial Summary

FY2002-03

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## 13 - Tuition Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	0.00	2,081.19
1190	Penalties and Interest on Taxes	0.00	1.21
3440	State HB20/SB417 Prop Tax Reimb	0.00	69.69
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		0.00	2,152.09

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
5XX	Other Purchased Services	0.00	2,182.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		0.00	2,182.00

## Schedule of Changes Worksheet

Beginning Fund Balance				0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				2,152.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				2,182.00	(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)					-29.91 (5)



# Trustees' Financial Summary

FY2002-03

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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	3,742.78	2,192.53
2240	County Retirement Distribution	231,895.74	247,614.18
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>235,638.52</u>	<u>249,806.71</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	94,500.38	108,999.97
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	15,837.20	14,043.45
222X Educational Media Services		
2XX Personal Services - Employee Benefits	12,978.05	14,473.45
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	7,166.63	7,391.72
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	19,704.12	32,161.42
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	5,100.93	5,085.47
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	19,152.78	19,373.85
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	18,352.83	25,686.60
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	0.00	1,172.41
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	3,910.54	71.85
298 Miscellaneous OPI and Non-OPI State Grants/Loans		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,367.58	0.00
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	35,040.37



# Trustees' Financial Summary

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## 14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
399	Miscellaneous Federal Vocational Education Grants				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	1,078.73	0.00
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	19.68	0.00
3XX	Undistributed Vocational Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	33,277.47	0.00
610	Adult Continuing Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	211.50	20.53
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	0.00	192.28
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	3,900.96	4,155.97
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	1,892.98	1,658.70
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	9,657.10	8,844.86
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>248,109.46</u>	<u>278,372.90</u>



# Trustees' Financial Summary

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## 14 - Retirement Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						146,753.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						249,806.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						278,372.90	(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)						118,186.88	(5)



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
<b>001 misc</b>	
1900 Other Revenue from Local Sources	2,253.16
1920 Contributions/Donations from Private Sources	955.80
<b>001 Subtotal</b>	3,208.96
<b>003 INTEREST</b>	
1510 Interest Earnings	3,911.50
<b>004 non general fund tuition</b>	
1945 Fees - Users/Resale of Supplies	20,806.55
<b>009 Exxon Grant</b>	
1920 Contributions/Donations from Private Sources	500.00
<b>075 Vo Ed State Office Occup</b>	
3900 State Career & Technical Ed Entitlement	2,920.00
<b>076 Vo Ed State Home Ec-ConHmk</b>	
3900 State Career & Technical Ed Entitlement	1,459.00
<b>077 Vo Ed State Tech Ed Art</b>	
3900 State Career & Technical Ed Entitlement	1,176.00
<b>079 Vo Ed State Tech Ed Art</b>	
3900 State Career & Technical Ed Entitlement	1,439.00
<b>503 Jobs for Montana Graduates</b>	
3290 State - Other State Grants	3,000.00
<b>763 In State Treatment - Significant Needs Students</b>	
3610 Services for Significant Needs Students	15,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	53,421.01

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

PRC Program Function Object	2003 Value
<b>001 misc</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	387.86
6XX Supplies and Materials	3,975.73
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	1,020.00



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
5XX Other Purchased Services	283.00
222X Educational Media Services	
6XX Supplies and Materials	1,348.51
23XX Support Services - General Administration	
6XX Supplies and Materials	250.00
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
1XX Personal Services - Salaries	1,450.00
	8,715.10
<b>001 Subtotal</b>	
<b>009 Exxon Grant</b>	
1XX Regular Education Programs - Elementary/Secondary	
33XX Community Services	
8XX Other Expenditures	200.00
<b>075 Vo Ed State Office Occup</b>	
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	2,920.00
<b>076 Vo Ed State Home Ec-ConHmk</b>	
394 State Career & Technical Ed Entitlement - Family & Cons	
1XXX Instruction	
6XX Supplies and Materials	1,459.00
<b>077 Vo Ed State Tech Ed Art</b>	
395 State Career & Technical Ed Entitlement - Technology Ed/	
1XXX Instruction	
6XX Supplies and Materials	1,176.00
<b>079 Vo Ed State Tech Ed Art</b>	
397 State Career & Technical Ed Entitlement - Trades & Indust	
1XXX Instruction	
6XX Supplies and Materials	1,439.00



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
<b>503 Jobs for Montana Graduates</b>	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	221.28
5XX Other Purchased Services	1,535.06
6XX Supplies and Materials	1,155.67
221X Improvement of Instruction Services	
5XX Other Purchased Services	87.99
	3,000.00
<b>503 Subtotal</b>	3,000.00
<b>763 In State Treatment - Significant Needs Students</b>	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	13,273.00
2XX Personal Services - Employee Benefits	1,727.00
	15,000.00
<b>763 Subtotal</b>	15,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      33,909.10



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					181,978.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					53,421.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					33,909.10	(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)					201,489.93	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 misc	3,208.96	8715.10	-5506.14
003 INTEREST	3,911.50	0.00	3911.50
004 non general fund tuition	20,806.55	0.00	20806.55
009 Exxon Grant	500.00	200.00	300.00
075 Vo Ed State Office Occup	2,920.00	2920.00	.00
076 Vo Ed State Home Ec-ConHmk	1,459.00	1459.00	.00
077 Vo Ed State Tech Ed Art	1,176.00	1176.00	.00
079 Vo Ed State Tech Ed Art	1,439.00	1439.00	.00
503 Jobs for Montana Graduates	3,000.00	3000.00	.00
763 In State Treatment - Significant Needs Students	15,000.00	15000.00	.00
<b>Total</b>	<b>53,421.01</b>	<b>33,909.10</b>	<b>19,511.91</b>



# Trustees' Financial Summary

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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	5,969.15	5,763.89
1190	Penalties and Interest on Taxes	9.21	9.59
1340	Fees for Adult Education	200.00	200.00
1510	Interest Earnings	226.90	270.64
3440	State HB20/SB417 Prop Tax Reimb	226.79	187.04
3444	State School Block Grant	1.00	0.97
3460	Montana Oil and Gas Tax	0.00	326.47

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

6,633.05	6,758.60
----------	----------

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

PRC Program Function Object		2002 Value	2003 Value
610	Adult Continuing Education Programs		
	1XXX Instruction		
	1XX Personal Services - Salaries	2,266.65	270.00
	2XX Personal Services - Employee Benefits	34.13	0.00
	6XX Supplies and Materials	33.75	12.75
	26XX Operation and Maintenance of Plant Services		
	1XX Personal Services - Salaries	0.00	1,277.49

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

2,334.53	1,560.24
----------	----------



# Trustees' Financial Summary

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## 17 - Adult Education Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						10,985.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						6,758.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,560.24	(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)						16,183.54	(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	2,358.00	0.00
1510	Interest Earnings	1,810.24	1,266.14
1982	Summer Session - Driver's Education Fees	12,052.00	7,437.00
3260	State Driver's Education Reimbursement	7,278.65	10,308.80
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>23,498.89</u>	<u>19,011.94</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		
1XX	Personal Services - Salaries	14,620.41	18,078.00
2XX	Personal Services - Employee Benefits	0.00	64.40
4XX	Purchased Property Services	2,405.90	2,591.41
6XX	Supplies and Materials	2,002.50	5,359.78
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>19,028.81</u>	<u>26,093.59</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				72,139.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				19,011.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				26,093.59	(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)				65,057.71	(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
1510	Interest Earnings	280.60	256.27
1900	Other Revenue from Local Sources	4,437.61	250.01
1910	Rentals	2,847.30	3,339.25
1920	Contributions/Donations from Private Sources	0.00	2,908.29
5200	Sale or Compensation for Loss of Assets	0.00	100.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>7,565.51</u>	<u>6,853.82</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		
5XX	Other Purchased Services	81.60	0.00
25XX	Support Services - Business		
6XX	Supplies and Materials	0.00	5,100.00
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	0.00	148.00
6XX	Supplies and Materials	200.00	1,486.80
7XX	Property and Equipment Acquisition	4,000.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>4,281.60</u>	<u>6,734.80</u>



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## 20 - Lease-Rental Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						9,758.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						6,853.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						6,734.80	(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)						9,878.00	(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	549.84	410.27
5300	Operating Transfers from Other Funds	0.00	1,500.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>549.84</u>	<u>1,910.27</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		
21XX	Support Services - Students		
1XX	Personal Services - Salaries	26.98	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>26.98</u>	<u>0.00</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				20,226.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				1,910.27	(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)				22,136.81	(5)



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## 28 - Technology Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	48.02	147.76
1900 Other Revenue from Local Sources	0.00	50.00
3281 State Technology Aid	575.25	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	623.27	197.76

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
221X Improvement of Instruction Services		
5XX Other Purchased Services	0.00	454.10
222X Educational Media Services		
6XX Supplies and Materials	129.32	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	129.32	454.10

### Schedule of Changes Worksheet

Beginning Fund Balance	7,448.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	197.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	454.10	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00 Less Last Year           0.00           (4a)           0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00 Less Last Year           0.00           (4b)           0.00		
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	7,192.32	(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	13,613.85
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	13,613.85

### Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,613.85	(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)	13,613.85	(5)



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### 60 - Building Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	4,222.81	3,155.03
1900	Other Revenue from Local Sources	707.85	916.02
1920	Contributions/Donations from Private Sources	250.00	0.00
5200	Sale or Compensation for Loss of Assets	9,293.00	1,323.76
6100	Material Prior Period Revenue Adjustments	0.00	1,430.89
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>14,473.66</u>	<u>6,825.70</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		
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	0.00	1,420.58
7XX	Property and Equipment Acquisition	11,500.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>11,500.00</u>	<u>1,420.58</u>

### Schedule of Changes Worksheet

Beginning Fund Balance				154,749.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				6,825.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				1,420.58	(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)				160,154.66	(5)

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## 61 - Building Reserve Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	98,123.57	95,050.86
1190	Penalties and Interest on Taxes	98.14	176.95
1510	Interest Earnings	1,770.32	2,349.18
3440	State HB20/SB417 Prop Tax Reimb	3,748.44	3,084.58
3444	State School Block Grant	4,955.12	4,829.15
3460	Montana Oil and Gas Tax	6,307.75	5,336.80
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>115,003.34</u>	<u>110,827.52</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		
26XX	Operation and Maintenance of Plant Services		
	3XX Purchased Professional and Technical Services	0.00	8,885.00
	4XX Purchased Property Services	80,579.00	3,202.00
	6XX Supplies and Materials	2,164.00	2,882.55
	7XX Property and Equipment Acquisition	0.00	32,575.52
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>82,743.00</u>	<u>47,545.07</u>



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## 61 - Building Reserve Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					91,601.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					110,827.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					47,545.07	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					154,883.66	(5)



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## 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2002 Value	2003 Value
1XXX Revenues from Student Activities	223,536.98	172,038.13
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	223,536.98	172,038.13

### 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	188,658.05	159,920.51
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	188,658.05	159,920.51

## Schedule of Changes Worksheet

Beginning Fund Balance	191,867.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	172,038.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	159,920.51	(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)	203,984.62	(5)



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<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2002 Value</b>	<b>2003 Value</b>
XX	XXX 26XX	41X Energy Utility Services	113,438.65	129,235.57
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	275,997.76	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	1,022.00
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	1,160.00



# Trustees' Financial Summary

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## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	57,446.50
b. Related Services Block Grant Entitlement	19147.25
c. Total Entitlements Subject to Reversion	76,593.75

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	101,869.69
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	241,825.63
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

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

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

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

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

### Subsidiary Ledger

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

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

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



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	176,348.91	0.00	0.00	0.00
280	1XXX	2XX	25,728.91	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00
280	1XXX	4XX	2,136.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00
280	1XXX	6XX	15,002.96	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	14,135.78	0.00	0.00	0.00
280	21XX	2XX	3,641.26	0.00	0.00	0.00
280	21XX	3XX	556.75	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	1,814.15	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	798.77	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	80.00	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	702.92	0.00	0.00	0.00
280	24XX	6XX	959.22	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00
<b>Totals</b>			241,825.63	0.00	0.00	0.00 241,825.63



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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.*