



Trustees' Financial Summary

FY2005-06

Submit ID: 0003-54174977

01 Beaverhead County

0003 Grant Elem

Due Dates:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction not later than the 2nd Monday in September (MCA 20-9-211 & MCA 20-3-209)

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

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

Certification

Business Manager/Clerk Ted Taylor

Phone #: (406) 683-2257

(Signature)

(Date)

Chair, Board of Trustees Richard Melle

(Signature)

(Date)

County Superintendent Dottie Donovan

(Signature)

(Date)

Software

Accounting Package: Quicken

For FY06 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 #
	Local project	LOCAL		
004	Residual Equity Transfers In	LOCAL	Local	
005	Donations	LOCAL	Local	
006	Fire Fund	LOCAL	local	
007	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	Federal	84.358A
008	Residual equity transfers out	LOCAL	local	
009	Indirect Costs Pool	LOCAL	Local	
010	Tobacco Use Prevention Act Award	STATE	0100039806	
011	Local project	LOCAL		
012	Miscellaneous State Grant	STATE	State	State
013	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0100031405	84.367
014	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0100031406	84.367
015	Title II, Part D, Ed Technology	FEDERAL	0100036005	84.318
016	Title IV Safe and Drug-Free Schools	FEDERAL	0100031605	84.186A
017	Title II, Part D, Ed Technology	FEDERAL	0100036005	84.318
018	Title IV, Part A, Safe & Drug-Free	FEDERAL	010031606	84.186A
030	Title I Improving Basic Programs	FEDERAL	0100033106	84.010A
032	Title I Improving Basic Programs	FEDERAL	0100033105	84.010A
041	Title V, Part A, Innovative Programs	FEDERAL	0100033906	84.298
042	Title V, Part A, Innovative Programs	FEDERAL	0100033905	84.298
910	Budget Amendment			



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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)	12,868.97	3,229.22	73,354.58	176.78
02	Taxes Receivable - Real and Personal (120-149)	776.65	3.01	222.67	
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	13,645.62	3,232.23	73,577.25	176.78
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	776.65	3.01	222.67	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	776.65	3.01	222.67	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	12,868.97	3,229.22	73,354.58	176.78
52	TOTAL FUND BALANCE/EQUITY	12,868.97	3,229.22	73,354.58	176.78
53	TOTAL LIABILITIES AND FUND BALANCE	13,645.62	3,232.23	73,577.25	176.78



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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)		4,242.82	10,781.60	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		4,242.82	10,781.60	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			5,032.10	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			5,032.10	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		4,242.82	5,749.50	
52	TOTAL FUND BALANCE/EQUITY		4,242.82	5,749.50	
53	TOTAL LIABILITIES AND FUND BALANCE		4,242.82	10,781.60	



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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)			1,372.99	
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			1,372.99	
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)			1,372.99	
52	TOTAL FUND BALANCE/EQUITY			1,372.99	
53	TOTAL LIABILITIES AND FUND BALANCE			1,372.99	



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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)	33.26			
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	33.26			
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)	33.26			
52	TOTAL FUND BALANCE/EQUITY	33.26			
53	TOTAL LIABILITIES AND FUND BALANCE	33.26			



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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,163.16	2,064.03		
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	1,163.16	2,064.03		
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)	1,163.16	2,064.03		
52	TOTAL FUND BALANCE/EQUITY	1,163.16	2,064.03		
53	TOTAL LIABILITIES AND FUND BALANCE	1,163.16	2,064.03		



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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	Invested in Capital Assets, Net of Related Debt				
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	Invested in Capital Assets, Net of Related Debt				
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	Invested in Capital Assets, Net of Related Debt				
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)				
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)				
38	Reserve for Endowments (954)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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)		26,983.55		
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		26,983.55		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)		26,983.55		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		26,983.55		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		26,983.55		



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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)		
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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01 - General Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	35,748.67	27,421.79
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	759.80	1,649.36
1900	Other Revenue from Local Sources	321.27	622.23
3110	Direct State Aid	41,296.72	51,977.51
3115	State Spec Ed Allowable Cost Pymt to Districts	2,333.70	2,358.07
3440	State HB20/SB417 Prop Tax Reimb	867.51	650.62
3444	State School Block Grant	7,536.79	7,594.07
6100	Material Prior Period Revenue Adjustments	0.00	46.00
9710	Residual Equity Transfers In	0.00	33.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		88,864.46	92,353.05

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	44,647.00	45,306.68
2XX	Personal Services - Employee Benefits	348.59	371.09
6XX	Supplies and Materials	6,096.92	2,451.36
7XX	Property and Equipment Acquisition	0.00	8,062.86
222X	Educational Media Services		
6XX	Supplies and Materials	71.17	0.00
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	6,362.48	6,644.56
2XX	Personal Services - Employee Benefits	50.40	51.39
5XX	Other Purchased Services	1,025.45	1,256.25
6XX	Supplies and Materials	758.43	641.81
25XX	Support Services - Business		
5XX	Other Purchased Services	4,137.00	4,137.00
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	6,238.00	6,520.03
2XX	Personal Services - Employee Benefits	426.12	405.96
4XX	Purchased Property Services	8,498.89	3,320.14
4XXX	Facilities Acquisition and Construction Services		
7XX	Property and Equipment Acquisition	3,203.21	4,580.38
280	Special Education - Local and State		
62XX	Resources Transferred to Other School Districts or Cooper		
920	Resources Transferred to Other School Districts or Cooper	3,360.49	3,395.58



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01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
999	Undistributed				
	9999	Undistributed			
		892	Material Prior Period Expenditure Adjustments	85.09	0.00
910	Budget Amendment				
1XX	Regular Education Programs - Elementary/Secondary				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	2,071.87
		6XX	Supplies and Materials	0.00	5,076.54
	23XX	Support Services - General Administration			
		5XX	Other Purchased Services	0.00	65.05
	26XX	Operation and Maintenance of Plant Services			
		4XX	Purchased Property Services	0.00	1,367.18
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	0.00	675.00
	910 Subtotal			0.00	9,255.64
	Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:			85,309.24	96,400.73

Schedule of Changes Worksheet

Beginning Fund Balance					16,916.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					92,353.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					96,400.73	(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)					12,868.97	(5)



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10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	0.00	105.69
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	8.30	0.00
2220	County On-Schedule Trans Reimb	7,388.69	7,322.32
3210	State On-Schedule Trans Reimb	7,388.71	7,322.33
3440	State HB20/SB417 Prop Tax Reimb	94.06	70.56
3444	State School Block Grant	34.86	35.12
6100	Material Prior Period Revenue Adjustments	85.09	0.00

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

14,999.71 14,856.02

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	9,235.58	10,076.86
2XX Personal Services - Employee Benefits	577.24	608.95
4XX Purchased Property Services	0.00	205.58
5XX Other Purchased Services	3,357.10	1,667.25
6XX Supplies and Materials	2,398.10	2,086.85

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

15,568.02 14,645.49

Schedule of Changes Worksheet

Beginning Fund Balance		3,018.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		14,856.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		14,645.49	(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)		3,229.22	(5)



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11 - Bus Depreciation Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	10,007.16	8,331.64
1510 Interest Earnings	1,240.11	2,391.74
3440 State HB20/SB417 Prop Tax Reimb	166.96	125.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	11,414.23	10,848.60

Schedule of Changes Worksheet

Beginning Fund Balance	62,505.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,848.60	(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)	73,354.58	(5)



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12 - School Food Services Fund

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

PRC Revenue	2005 Value	2006 Value
1613 Special Milk Program	520.87	700.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	520.87	700.40

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

PRC Program Function Object	2005 Value	2006 Value
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	653.41	581.38
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	653.41	581.38

Schedule of Changes Worksheet

Beginning Fund Balance	57.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	700.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	581.38	(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)	176.78	(5)



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13 - Tuition Fund

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

PRC Revenue	2005 Value	2006 Value
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	26.72	0.00
1190 Penalties and Interest on Taxes	0.00	20.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	26.72	20.04

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

PRC Program Function Object	2005 Value	2006 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	26.72	20.04
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	26.72	20.04

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	20.04	(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)



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14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	0.00	8.63
2240 County Retirement Distribution	9,597.65	16,010.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,597.65	16,018.63

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	6,665.96	10,551.34
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	949.94	1,479.76
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	931.36	1,452.03
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,378.90	2,244.15
280 Special Education - Local and State		
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	194.88	237.49
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	10,121.04	15,964.77



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14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					4,188.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					16,018.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					15,964.77	(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)					4,242.82	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
004 Residual Equity Transfers In	
9710 Residual Equity Transfers In	2,070.25
007 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	11,286.84
009 Indirect Costs Pool	
1940 Textbook Sales and Rentals	249.03
011 Local project	
1900 Other Revenue from Local Sources	263.38
012 Miscellaneous State Grant	
3630 OTO State Energy Cost Relief & Transportation	228.33
013 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	5,572.00
014 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	2,359.90
015 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	100.00
016 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	592.00
030 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	11,664.00
042 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	181.00
6100 Material Prior Period Revenue Adjustments	147.00
	328.00
042 Subtotal	328.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	34,713.73

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

PRC Program Function Object	2006 Value
005 Donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	622.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
006 Fire Fund	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
7XX Property and Equipment Acquisition	4,528.36
007 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	11,658.76
008 Residual equity transfers out	
999 Undistributed	
9999 Undistributed	
971 Residual Equity Transfers Out	13.36
013 Title II, Part A, Teacher/Principal Train/Recruit	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	3,350.93
030 Title I Improving Basic Programs	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	7,644.29
2XX Personal Services - Employee Benefits	1,331.21
6XX Supplies and Materials	1,766.40
8XX Other Expenditures	6,298.07
030 Subtotal	17,039.97
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 37,213.38



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					8,249.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					34,713.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					37,213.38	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,749.50	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
004 Residual Equity Transfers In	2,070.25	0.00	2,070.25
005 Donations	0.00	622.00	-622.00
006 Fire Fund	0.00	4,528.36	-4,528.36
007 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	11,286.84	11,658.76	-371.92
008 Residual equity transfers out	0.00	13.36	-13.36
009 Indirect Costs Pool	249.03	0.00	249.03
011 Local project	263.38	0.00	263.38
012 Miscellaneous State Grant	228.33	0.00	228.33
013 Title II, Part A, Teacher/Principal Train/Recruit	5,572.00	3,350.93	2,221.07
014 Title II, Part A, Teacher/Principal Train/Recruit	2,359.90	0.00	2,359.90
015 Title II, Part D, Ed Technology	100.00	0.00	100.00
016 Title IV Safe and Drug-Free Schools	592.00	0.00	592.00
030 Title I Improving Basic Programs	11,664.00	17,039.97	-5,375.97
042 Title V, Part A, Innovative Programs	328.00	0.00	328.00
Total	<u>34,713.73</u>	<u>37,213.38</u>	<u>-2,499.65</u>



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20 - Lease-Rental Fund

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

PRC Revenue	2005 Value	2006 Value
1910 Rentals	525.00	750.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	525.00	750.00

Schedule of Changes Worksheet

Beginning Fund Balance	622.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	750.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,372.99	(5)



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24 - Metal Mines Tax Reserve Fund

Schedule of Changes Worksheet

Beginning Fund Balance						33.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						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)						33.26	(5)



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28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
3281 State Technology Aid	391.23	577.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	391.23	577.42

Schedule of Changes Worksheet

Beginning Fund Balance	585.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	577.42	(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)	1,163.16	(5)



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29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
3445 State Combined Fund School Block Grant	795.35	801.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	795.35	801.39

Schedule of Changes Worksheet

Beginning Fund Balance	1,262.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	801.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,064.03	(5)



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81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2005 Value	2006 Value
005 Donations		
1920 Contributions/Donations from Private Sources	0.00	2,070.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	2,070.25

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

PRC Program Function Object	2005 Value	2006 Value
008 Residual equity transfers out		
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	2,070.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	2,070.25

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,070.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,070.25	(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)



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Fund	Account	Description	2005 Value	2006 Value
XX	210 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	43,303.00	43,152.66
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	692.49
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	5,673.46	3,372.21
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	3,203.21	5,255.38
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	2,358.07
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	2,358.07

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	785.91
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	3,395.58
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	3,395.58
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.

Percentage of Special Ed Funding in FY2008 Maximum Budget: 75%



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	0.00	0.00	0.00	0.00	
280	1XXX	2XX	0.00	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	0.00	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	3,395.58	0.00	0.00	0.00	
Totals			3,395.58	0.00	0.00	0.00	3,395.58



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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 FY06.*



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Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	840.00	0.00	0.00	0.00	840.00
Land Improvements	0.00	0.00	1,135.00	0.00	1,135.00
Buildings	113,433.50	0.00	2,575.00	0.00	116,008.50
Machinery And Equipment	0.00	0.00	7,500.00	0.00	7,500.00
Totals at historical cost	114,273.50	0.00	11,210.00	0.00	125,483.50
Less Accumulated depreciation for:					
Machinery And Equipment Accum	47,618.00	0.00	0.00	0.00	47,618.00
Total accumulated depreciation	47,618.00	0.00	0.00	0.00	47,618.00
Governmental activities, capital assets, net	66,655.50	0.00	11,210.00	0.00	77,865.50

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

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



Trustees' Financial Summary

FY2005-06

Submit ID: 0003-54174977

01 Beaverhead County

0003 Grant Elem