



Trustees' Financial Summary

FY2005-06

Submit ID: 0006-41134815

01 Beaverhead County 0006 Beaverhead County H S

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 Evelyn Mull

Phone #: (406) 683-2361

(Signature)

(Date)

Chair, Board of Trustees Gary Love

(Signature)

(Date)

County Superintendent Dottie Donovan

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

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 #
111	YRBS State Grant	LOCAL		
144	Title II Part A	FEDERAL	0100061406	84.367
163	Title IV Safe and Drug-Free Schools	FEDERAL	0100061606	84.186A
220	Keith Lloyd Scholarship	LOCAL		
221	Evelyn Lloyd Scholarship	LOCAL		
222	Stewart Scholarship	LOCAL		
223	Whitworth Scholarship	LOCAL		
313	Title I, Part A, Improving Basic Programs	FEDERAL	0100063106	84.010A
329	Tobacco Grant	STATE	Local	
333	Stauffer Scholarship	LOCAL		
334	Ralph McFadden Scholarship	LOCAL		
363	Energy Cost Relief OTO	LOCAL		
391	Vo Ed Agriculture	STATE	State	State
393	Title V Part A	FEDERAL	0100063907	84.298
394	Vo Ed Family & Consumer Science	STATE	State	State
395	Vo Ed All Career & Tech Ed Programs	STATE	state	State
396	Vo Ed Business/Marketing	STATE	state	State
456	IDEA-B (Trans from Coop)	FEDERAL	39-9703-77-06	84.027A
604	Title II, Part D, Ed Technology	FEDERAL	010066006	84.318
823	Carl Perkins Basic Grant	FEDERAL	0100068105BG	84.048A
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)	591,388.70	177,112.67	761,330.80	
02	Taxes Receivable - Real and Personal (120-149)	67,300.07	17,537.22	14,485.03	
03	Taxes Receivable - Protested (150-159)	17,913.89	5,099.39	3,976.57	
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	676,602.66	199,749.28	779,792.40	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	85,213.96	22,636.61	18,461.60	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	85,213.96	22,636.61	18,461.60	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	249,776.47	131,330.62		
48	Fund Balance for Budget (961-970)	341,612.23	45,782.05	761,330.80	
52	TOTAL FUND BALANCE/EQUITY	591,388.70	177,112.67	761,330.80	
53	TOTAL LIABILITIES AND FUND BALANCE	676,602.66	199,749.28	779,792.40	



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,444.92	161,556.51		71,430.65
02	Taxes Receivable - Real and Personal (120-149)	314.32			1,475.22
03	Taxes Receivable - Protested (150-159)	93.13			369.99
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,852.37	161,556.51		73,275.86
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	407.45			1,845.21
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	407.45			1,845.21
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	2,444.92	161,556.51		71,430.65
52	TOTAL FUND BALANCE/EQUITY	2,444.92	161,556.51		71,430.65
53	TOTAL LIABILITIES AND FUND BALANCE	2,852.37	161,556.51		73,275.86



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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)	16,729.83		6,562.53	4,813.15
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	16,729.83		6,562.53	4,813.15
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)	75.30			
48	Fund Balance for Budget (961-970)	16,654.53		6,562.53	4,813.15
52	TOTAL FUND BALANCE/EQUITY	16,729.83		6,562.53	4,813.15
53	TOTAL LIABILITIES AND FUND BALANCE	16,729.83		6,562.53	4,813.15



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



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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	190,634.59	75,791.00		
02	Taxes Receivable - Real and Personal (120-149)	3,281.17			
03	Taxes Receivable - Protested (150-159)	884.82			
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	194,800.58	75,791.00		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	4,165.99			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	4,165.99			
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)	190,634.59	75,791.00		
52	TOTAL FUND BALANCE/EQUITY	190,634.59	75,791.00		
53	TOTAL LIABILITIES AND FUND BALANCE	194,800.58	75,791.00		



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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)	31,688.45		180,074.41	16,800.72
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	31,688.45		180,074.41	16,800.72
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	31,688.45		180,074.41	16,800.72
53	TOTAL LIABILITIES AND FUND BALANCE	31,688.45		180,074.41	16,800.72



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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)	87,078.73	5,015.77		
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	87,078.73	5,015.77		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	87,078.73	5,015.77		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	87,078.73	5,015.77		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	87,078.73	5,015.77		



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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	969,154.20	979,513.46
1190	Penalties and Interest on Taxes	60,042.80	51,360.35
1510	Interest Earnings	5,420.18	18,903.96
3110	Direct State Aid	1,119,591.74	1,155,783.09
3115	State Spec Ed Allowable Cost Pymt to Districts	57,684.62	87,282.56
3120	State Guaranteed Tax Base Aid	288,893.75	320,280.00
3440	State HB20/SB417 Prop Tax Reimb	23,378.29	17,533.71
3444	State School Block Grant	222,462.33	224,153.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,746,627.91	2,854,810.17

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	914,497.90	905,041.35
2XX	Personal Services - Employee Benefits	187,574.30	189,942.16
5XX	Other Purchased Services	5,896.25	8,531.70
6XX	Supplies and Materials	112,908.84	97,360.75
7XX	Property and Equipment Acquisition	24,734.51	0.00
8XX	Other Expenditures	420.73	245.00
222X	Educational Media Services		
1XX	Personal Services - Salaries	50,988.96	53,703.00
2XX	Personal Services - Employee Benefits	6,593.83	6,501.09
4XX	Purchased Property Services	42.00	0.00
6XX	Supplies and Materials	9,028.76	8,963.67
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	96,987.31	101,586.19
2XX	Personal Services - Employee Benefits	17,804.73	16,257.42
3XX	Purchased Professional and Technical Services	4,450.00	4,525.00
5XX	Other Purchased Services	7,525.69	16,576.13
6XX	Supplies and Materials	14,907.77	11,005.86
8XX	Other Expenditures	8,429.01	9,155.89
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	92,752.22	102,474.95
2XX	Personal Services - Employee Benefits	13,759.85	13,628.82
5XX	Other Purchased Services	12,232.93	11,227.79
6XX	Supplies and Materials	1,257.64	3,129.13
8XX	Other Expenditures	430.00	0.00



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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
1XX	Regular Education Programs - Elementary/Secondary				
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	137,181.11	148,914.34
		2XX	Personal Services - Employee Benefits	32,746.15	34,996.38
		3XX	Purchased Professional and Technical Services	48,043.95	109,141.65
		4XX	Purchased Property Services	113,166.44	113,484.21
		5XX	Other Purchased Services	24,459.00	25,530.00
		6XX	Supplies and Materials	36,877.88	54,184.35
		7XX	Property and Equipment Acquisition	36,161.00	74,945.25
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	113,042.75	91,200.64
		2XX	Personal Services - Employee Benefits	33,286.60	28,586.88
		6XX	Supplies and Materials	5,389.08	3,435.08
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	20,427.54	6,575.29
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	200,671.00	244,848.00
		6XX	Supplies and Materials	70,009.80	70,011.80
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	51,201.16	55,693.03
		6XX	Supplies and Materials	18,764.60	21,541.50
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	106,539.60	118,892.04
		6XX	Supplies and Materials	82,994.09	58,557.07
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,714,184.98</u>	<u>2,820,393.41</u>



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01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					425,024.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,854,810.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,820,393.41	(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	249,776.47	Less Last Year	117,829.40	(4b)	131,947.07	
					131,947.07	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					591,388.70	(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	271,385.53	283,098.82
1420	Trans Fees from Other Schl Dists Within State	41,709.01	49,174.60
1510	Interest Earnings	282.10	1,519.12
2220	County On-Schedule Trans Reimb	116,370.51	117,859.85
3210	State On-Schedule Trans Reimb	116,370.51	117,859.87
3440	State HB20/SB417 Prop Tax Reimb	633.84	475.38
3444	State School Block Grant	8,492.47	8,557.01
6100	Material Prior Period Revenue Adjustments	-63.13	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		555,180.84	578,544.65

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	36,383.81	39,338.81
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	6,636.97	8,615.34
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	174,523.67	185,413.27
2XX	Personal Services - Employee Benefits	27,901.62	31,647.75
3XX	Purchased Professional and Technical Services	800.00	28,605.80
4XX	Purchased Property Services	27,366.01	15,642.56
5XX	Other Purchased Services	32,764.78	31,241.43
6XX	Supplies and Materials	117,813.69	107,275.45
7XX	Property and Equipment Acquisition	9,603.00	92,967.00
8XX	Other Expenditures	99,349.84	43,397.25
4XXX	Facilities Acquisition and Construction Services		
7XX	Property and Equipment Acquisition	55,337.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		588,480.39	584,144.66



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10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					81,105.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					578,544.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					584,144.66	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	131,330.62	Less Last Year	29,723.45	(4b)	101,607.17	
					101,607.17	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					177,112.67	(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	205,095.43	224,965.95
1510	Interest Earnings	10,500.70	26,564.12
3440	State HB20/SB417 Prop Tax Reimb	1,052.19	789.14
5200	Sale or Compensation for Loss of Assets	0.00	48,692.00

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

	216,648.32	301,011.21
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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		
7XX Property and Equipment Acquisition	169,498.00	166,378.00

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

	169,498.00	166,378.00
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Schedule of Changes Worksheet

Beginning Fund Balance					626,697.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					301,011.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					166,378.00	(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)					761,330.80	(5)



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13 - Tuition Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	3,461.75	5,059.54
1510	Interest Earnings	75.74	31.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3,537.49</u>	<u>5,091.44</u>

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		
5XX Other Purchased Services	420.00	12,440.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>420.00</u>	<u>12,440.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance		9,793.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		5,091.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		12,440.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		2,444.92	(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	2,191.49	5,112.62
2240 County Retirement Distribution	280,155.57	318,549.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	282,347.06	323,662.28

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	163,977.52	171,915.02
222X Educational Media Services		
2XX Personal Services - Employee Benefits	7,677.11	8,096.37
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	19,798.28	20,934.89
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	14,788.50	16,714.25
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	18,419.57	20,046.05
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	21,109.18	23,676.22
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	17,644.34	17,190.83
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	5,176.50	6,021.07
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	6,168.55	6,761.70
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	14,416.40	16,114.91
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	289,175.95	307,471.31



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14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance						145,365.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						323,662.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						307,471.31	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						161,556.51	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
111 YRBS State Grant	
1920 Contributions/Donations from Private Sources	1,000.00
144 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	33,345.00
163 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,563.63
313 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	97,810.56
329 Tobacco Grant	
3290 State - Other State Grants	652.97
363 Energy Cost Relief OTO	
3630 OTO State Energy Cost Relief & Transportation	5,789.16
391 Vo Ed Agriculture	
3900 State Career & Technical Ed Entitlement	2,373.00
393 Title V Part A	
4350 Title V, Part A, Innovative Programs	2,401.00
394 Vo Ed Family & Consumer Science	
3900 State Career & Technical Ed Entitlement	1,590.00
395 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	1,997.00
396 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	3,194.00
456 IDEA-B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	22,811.85
604 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	3,270.00
823 Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	26,091.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	203,889.17

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

PRC Program Function Object	2006 Value
111 YRBS State Grant	



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,000.00
144 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
6XX Supplies and Materials	16,672.50
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	16,672.50
144 Subtotal	33,345.00
163 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
6XX Supplies and Materials	1,563.63
313 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	63,282.12
2XX Personal Services - Employee Benefits	27,072.68
6XX Supplies and Materials	7,455.76
313 Subtotal	97,810.56
329 Tobacco Grant	
329 State Miscellaneous Grants	
1XXX Instruction	
2XX Personal Services - Employee Benefits	25.29
6XX Supplies and Materials	627.68
329 Subtotal	652.97
363 Energy Cost Relief OTO	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	5,789.16



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15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2006 Value
391	Vo Ed Agriculture			
391	State Career & Technical Ed Entitlement - Agriculture			
	1XXX	Instruction		
		6XX	Supplies and Materials	2,373.00
393	Title V Part A			
435	Title V, Part A, Innovative Programs			
	1XXX	Instruction		
		6XX	Supplies and Materials	2,401.00
394	Vo Ed Family & Consumer Science			
394	State Career & Technical Ed Entitlement - Family & Consu			
	1XXX	Instruction		
		6XX	Supplies and Materials	1,590.00
395	Vo Ed All Career & Tech Ed Programs			
395	State Career & Technical Ed Entitlement - Technology Ed/			
	1XXX	Instruction		
		6XX	Supplies and Materials	1,997.00
396	Vo Ed Business/Marketing			
396	State Career & Technical Ed Entitlement - Office Occupati			
	1XXX	Instruction		
		6XX	Supplies and Materials	3,194.00
456	IDEA-B (Trans from Coop)			
456	IDEA, Part B, Children with Disabilities			
	1XXX	Instruction		
		1XX	Personal Services - Salaries	22,811.85
604	Title II, Part D, Ed Technology			
431	Title II, Part D, Educational Technology			
	1XXX	Instruction		
		6XX	Supplies and Materials	3,270.00
823	Carl Perkins Basic Grant			
451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
	1XXX	Instruction		
		6XX	Supplies and Materials	26,091.00



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15 - Miscellaneous Programs Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	203,889.17
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Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	203,889.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	203,889.17	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a) 0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b) 0.00		
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
111 YRBS State Grant	1,000.00	1,000.00	0.00
144 Title II Part A	33,345.00	33,345.00	0.00
163 Title IV Safe and Drug-Free Schools	1,563.63	1,563.63	0.00
313 Title I, Part A, Improving Basic Programs	97,810.56	97,810.56	0.00
329 Tobacco Grant	652.97	652.97	0.00
363 Energy Cost Relief OTO	5,789.16	5,789.16	0.00
391 Vo Ed Agriculture	2,373.00	2,373.00	0.00
393 Title V Part A	2,401.00	2,401.00	0.00
394 Vo Ed Family & Consumer Science	1,590.00	1,590.00	0.00
395 Vo Ed All Career & Tech Ed Programs	1,997.00	1,997.00	0.00
396 Vo Ed Business/Marketing	3,194.00	3,194.00	0.00
456 IDEA-B (Trans from Coop)	22,811.85	22,811.85	0.00
604 Title II, Part D, Ed Technology	3,270.00	3,270.00	0.00
823 Carl Perkins Basic Grant	26,091.00	26,091.00	0.00
Total	203,889.17	203,889.17	.00



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17 - Adult Education Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	45,028.91	21,939.91
1340 Fees for Adult Education	1,095.29	850.00
1510 Interest Earnings	758.82	2,519.71
3440 State HB20/SB417 Prop Tax Reimb	223.47	167.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	47,106.49	25,477.22

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

PRC Program Function Object	2005 Value	2006 Value
170 Distance Learning		
1XXX Instruction		
1XX Personal Services - Salaries	5,905.97	8,494.47
2XX Personal Services - Employee Benefits	1,930.70	1,842.05
6XX Supplies and Materials	8,498.61	3,652.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	16,335.28	13,989.44

Schedule of Changes Worksheet

Beginning Fund Balance	60,162.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	25,477.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	13,989.44	(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 220.00 (4b)	-220.00	
		-220.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	71,430.65	(5)



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18 - Traffic Education Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	148.98	639.77
1982 Summer Session - Driver's Education Fees	9,890.00	7,955.00
3260 State Driver's Education Reimbursement	2,512.04	6,218.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	12,551.02	14,812.98

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	10,258.00	4,807.00
6XX Supplies and Materials	5,394.09	5,915.89
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	15,652.09	10,722.89

Schedule of Changes Worksheet

Beginning Fund Balance	12,564.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,812.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,722.89	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 75.30 Less Last Year 0.00 (4b)	75.30	
		75.30 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	16,729.83	(5)



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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	14,958.56	12,962.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	14,958.56	12,962.25

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
6XX Supplies and Materials	11,795.50	0.00
26XX Operation and Maintenance of Plant Services		
8XX Other Expenditures	0.00	15,589.21
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	11,795.50	15,589.21

Schedule of Changes Worksheet

Beginning Fund Balance	9,189.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,962.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	15,589.21	(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)	6,562.53	(5)



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21 - Compensated Absence Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	103.84	190.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	103.84	190.36

Schedule of Changes Worksheet

Beginning Fund Balance	4,622.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	190.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,813.15	(5)



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28 - Technology Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	50,650.89	49,595.91
1510	Interest Earnings	2,469.15	6,454.72
3281	State Technology Aid	10,562.41	16,031.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		63,682.45	72,081.87

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		
	3XX Purchased Professional and Technical Services	1,026.85	2,592.16
	6XX Supplies and Materials	10,580.42	20,640.92
	7XX Property and Equipment Acquisition	7,163.35	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		18,770.62	23,233.08

Schedule of Changes Worksheet

Beginning Fund Balance				148,810.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				72,081.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				23,233.08	(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	7,025.00	(4b)	-7,025.00
					-7,025.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				190,634.59	(5)



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29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	768.23	2,521.09
3445 State Combined Fund School Block Grant	23,656.96	23,836.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	24,425.19	26,357.84

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		
6XX Supplies and Materials	5,275.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,275.00	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	49,433.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	26,357.84	(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)	75,791.00	(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
220 Keith Lloyd Scholarship			
1510	Interest Earnings	0.00	197.66
1920	Contributions/Donations from Private Sources	0.00	5,000.00
	220 Subtotal	0.00	5,197.66
221 Evelyn Lloyd Scholarship			
1510	Interest Earnings	0.00	197.66
1920	Contributions/Donations from Private Sources	0.00	5,000.00
	221 Subtotal	0.00	5,197.66
222 Stewart Scholarship			
1510	Interest Earnings	0.00	431.52
1510	Interest Earnings	22.17	0.00
1920	Contributions/Donations from Private Sources	0.00	1,955.00
1920	Contributions/Donations from Private Sources	8,489.11	0.00
	222 Subtotal	8,511.28	2,386.52
223 Whitworth Scholarship			
1510	Interest Earnings	0.00	395.33
1920	Contributions/Donations from Private Sources	0.00	10,000.00
	223 Subtotal	0.00	10,395.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		8,511.28	23,177.17



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81 - Private Purpose Trust (spend interest only)

Schedule of Changes Worksheet

Beginning Fund Balance					8,511.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					23,177.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					31,688.45	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2005 Value	2006 Value
1700 Student Extracurricular Activity Receipts	270,607.98	317,835.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	270,607.98	317,835.58

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

PRC Program Function Object	2005 Value	2006 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	248,243.24	351,298.46
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	248,243.24	351,298.46

Schedule of Changes Worksheet

Beginning Fund Balance	213,537.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	317,835.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	351,298.46	(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)	180,074.41	(5)



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85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue	2005 Value	2006 Value
333 Stauffer Scholarship		
1510 Interest Earnings	0.00	648.87
1920 Contributions/Donations from Private Sources	0.00	15,000.00
333 Subtotal	0.00	15,648.87
334 Ralph McFadden Scholarship		
1920 Contributions/Donations from Private Sources	0.00	1,151.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	16,800.72

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,800.72	(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)	16,800.72	(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	43,317.00	45,654.00
XX	39X 1XXX	112 Certified Teacher Staff Salaries	200,671.00	244,848.00
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	914,497.90	905,041.35
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	12,855.00	13,891.71
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	1,355.00	0.00
XX	XXX 26XX	41X Energy Utility Services	95,760.33	103,472.56
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	55,337.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	420.00	12,440.00
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	59,784.01
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	59,784.01

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	19,925.13
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	86,088.02
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	129,797.89
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	91,200.64	0.00	0.00	0.00	
280	1XXX	2XX	28,586.88	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	3,435.08	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	6,575.29	0.00	0.00	0.00	
Totals			129,797.89	0.00	0.00	0.00	129,797.89



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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	153,821.24	0.00	0.00	0.00	153,821.24
Land Improvements	446,453.29	0.00	0.00	0.00	446,453.29
Buildings	1,961,126.64	0.00	5,225.00	0.00	1,966,351.64
Machinery And Equipment	1,894,898.55	0.00	230,104.51	221,029.00	1,903,974.06
Totals at historical cost	4,456,299.72	0.00	235,329.51	221,029.00	4,470,600.23
Less Accumulated depreciation for:					
Improvement Accum	213,626.70	0.00	20,867.67	67,507.00	166,987.37
Building Accum	1,129,873.85	0.00	45,613.47	0.00	1,175,487.32
Machinery And Equipment Accum	1,248,040.43	0.00	171,265.66	270,905.02	1,148,401.07
Total accumulated depreciation	2,591,540.98	0.00	237,746.80	338,412.02	2,490,875.76
Governmental activities, capital assets, net	1,864,758.74	0.00	-2,417.29	-117,383.02	1,979,724.47

* 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.



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
Governmental Activities *							
Compensated	84,612.00	5,722.00	0.00	0.00	90,334.00	0.00	90,334.00
Total Governmental Activity							
Long-Term Liabilities	84,612.00	5,722.00	0.00	0.00	90,334.00	0.00	90,334.00

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

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