



Trustees' Financial Summary

FY2006-07

Submit ID: 0006-51690822

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: Black Mountain

For FY07 did the district employ a certified special education director? No

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

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



Trustees' Financial Summary

FY2006-07

Submit ID: 0006-51690822

01 Beaverhead County

0006 Beaverhead County H S

PRC	Title	Project Type	Project Number	CFDA #
112	ETHEL SORENSON TECHNOLOGY GRANT	LOCAL	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
333	Stauffer Scholarship	LOCAL		
334	Ralph McFadden Scholarship	LOCAL		
364	Energy Cost Relief OTO	LOCAL		
365	State OTO Indian Education for All	STATE	STATE	state
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



Trustees' Financial Summary

FY2006-07

Submit ID: 0006-51690822

01 Beaverhead County 0006 Beaverhead County H S

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)	549,376.17	83,236.35	853,812.14	
02	Taxes Receivable - Real and Personal (120-149)	64,339.49	23,346.59	14,647.12	
03	Taxes Receivable - Protested (150-159)	40,301.65	14,871.14	9,293.02	
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	654,017.31	121,454.08	877,752.28	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	104,641.14	38,217.73	23,940.14	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	104,641.14	38,217.73	23,940.14	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	226,826.58	67,463.55	9,225.00	
48	Fund Balance for Budget (961-970)	322,549.59	15,772.80	844,587.14	
52	TOTAL FUND BALANCE/EQUITY	549,376.17	83,236.35	853,812.14	
53	TOTAL LIABILITIES AND FUND BALANCE	654,017.31	121,454.08	877,752.28	



Trustees' Financial Summary

FY2006-07

Submit ID: 0006-51690822

01 Beaverhead County

0006 Beaverhead County H S

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)	7,273.09	163,931.34	101,185.73	53,360.45
02	Taxes Receivable - Real and Personal (120-149)	563.33			847.48
03	Taxes Receivable - Protested (150-159)	344.91			557.41
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	8,181.33	163,931.34	101,185.73	54,765.34
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	908.24			1,404.89
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	908.24			1,404.89
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	7,273.09	163,931.34	101,185.73	53,360.45
52	TOTAL FUND BALANCE/EQUITY	7,273.09	163,931.34	101,185.73	53,360.45
53	TOTAL LIABILITIES AND FUND BALANCE	8,181.33	163,931.34	101,185.73	54,765.34



Trustees' Financial Summary

FY2006-07

Submit ID: 0006-51690822

01 Beaverhead County

0006 Beaverhead County H S

ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	23,431.86		7,503.16	5,057.70
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	23,431.86		7,503.16	5,057.70
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)	23,431.86		7,503.16	5,057.70
52	TOTAL FUND BALANCE/EQUITY	23,431.86		7,503.16	5,057.70
53	TOTAL LIABILITIES AND FUND BALANCE	23,431.86		7,503.16	5,057.70



Trustees' Financial Summary

FY2006-07

Submit ID: 0006-51690822

01 Beaverhead County

0006 Beaverhead County H S

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



Trustees' Financial Summary

FY2006-07

Submit ID: 0006-51690822

01 Beaverhead County

0006 Beaverhead County H S

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)	251,402.99	85,718.39		
02	Taxes Receivable - Real and Personal (120-149)	3,206.87			
03	Taxes Receivable - Protested (150-159)	2,017.30			
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	256,627.16	85,718.39		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	5,224.17			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	5,224.17			
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)	251,402.99	85,718.39		
52	TOTAL FUND BALANCE/EQUITY	251,402.99	85,718.39		
53	TOTAL LIABILITIES AND FUND BALANCE	256,627.16	85,718.39		



Trustees' Financial Summary

FY2006-07

Submit ID: 0006-51690822

01 Beaverhead County

0006 Beaverhead County H S

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				



Trustees' Financial Summary

FY2006-07

Submit ID: 0006-51690822

01 Beaverhead County

0006 Beaverhead County H S

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				



Trustees' Financial Summary

FY2006-07

Submit ID: 0006-51690822

01 Beaverhead County

0006 Beaverhead County H S

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				



Trustees' Financial Summary

FY2006-07

Submit ID: 0006-51690822

01 Beaverhead County

0006 Beaverhead County H S

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)	32,260.68		160,816.70	15,921.68
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	32,260.68		160,816.70	15,921.68
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	32,260.68		160,816.70	15,921.68
53	TOTAL LIABILITIES AND FUND BALANCE	32,260.68		160,816.70	15,921.68



Trustees' Financial Summary

FY2006-07

Submit ID: 0006-51690822

01 Beaverhead County

0006 Beaverhead County H S

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)	83,745.60	223,660.17		
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	83,745.60	223,660.17		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	83,745.60	223,660.17		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	83,745.60	223,660.17		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	83,745.60	223,660.17		



Trustees' Financial Summary

FY2006-07

Submit ID: 0006-51690822

01 Beaverhead County

0006 Beaverhead County H S

ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - A FUND (90)	AGENCY - B FUND (91)	AGENCY - C FUND (92)	AGENCY - D FUND (93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2006-07

Submit ID: 0006-51690822

01 Beaverhead County

0006 Beaverhead County H S

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				



Trustees' Financial Summary

FY2006-07

Submit ID: 0006-51690822

01 Beaverhead County 0006 Beaverhead County H S

01 - General Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	979,513.46	975,467.94
1190 Penalties and Interest on Taxes	51,360.35	0.00
1510 Interest Earnings	18,903.96	16,894.58
1900 Other Revenue from Local Sources	0.00	575.50
3110 Direct State Aid	1,155,783.09	1,163,924.08
3111 Quality Educator	0.00	58,000.00
3112 At Risk Student	0.00	13,681.24
3113 Indian Education For All	0.00	8,649.60
3114 American Indian Achievement Gap	0.00	600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	87,282.56	83,757.98
3120 State Guaranteed Tax Base Aid	320,280.00	322,072.40
3440 State HB20/SB417 Prop Tax Reimb	17,533.71	11,689.14
3444 State School Block Grant	224,153.04	225,856.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,854,810.17	2,881,169.06

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	905,041.35	958,857.46
2XX Personal Services - Employee Benefits	189,942.16	191,780.49
5XX Other Purchased Services	8,531.70	3,018.04
6XX Supplies and Materials	97,360.75	126,914.13
7XX Property and Equipment Acquisition	0.00	49,799.20
8XX Other Expenditures	245.00	0.00
222X Educational Media Services		
1XX Personal Services - Salaries	53,703.00	55,410.96
2XX Personal Services - Employee Benefits	6,501.09	7,197.13
4XX Purchased Property Services	0.00	42.00
6XX Supplies and Materials	8,963.67	9,572.46
23XX Support Services - General Administration		
1XX Personal Services - Salaries	101,586.19	107,077.64
2XX Personal Services - Employee Benefits	16,257.42	16,065.96
3XX Purchased Professional and Technical Services	4,525.00	780.00
5XX Other Purchased Services	16,576.13	10,496.01
6XX Supplies and Materials	11,005.86	15,314.12
8XX Other Expenditures	9,155.89	11,687.43
24XX Support Services - School Administration		
1XX Personal Services - Salaries	102,474.95	100,192.57



Trustees' Financial Summary

FY2006-07

Submit ID: 0006-51690822

01 Beaverhead County

0006 Beaverhead County H S

01 - General Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary				
	24XX	Support Services - School Administration			
		2XX	Personal Services - Employee Benefits	13,628.82	15,764.20
		5XX	Other Purchased Services	11,227.79	14,142.61
		6XX	Supplies and Materials	3,129.13	1,398.88
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	148,914.34	153,092.30
		2XX	Personal Services - Employee Benefits	34,996.38	38,844.69
		3XX	Purchased Professional and Technical Services	109,141.65	132,555.81
		4XX	Purchased Property Services	113,484.21	87,047.40
		5XX	Other Purchased Services	25,530.00	27,872.00
		6XX	Supplies and Materials	54,184.35	51,642.85
		7XX	Property and Equipment Acquisition	74,945.25	52,645.79
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	91,200.64	93,320.86
		2XX	Personal Services - Employee Benefits	28,586.88	29,864.87
		6XX	Supplies and Materials	3,435.08	4,371.68
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	6,575.29	6,400.22
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	244,848.00	221,992.00
		6XX	Supplies and Materials	70,011.80	9,000.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	55,693.03	57,572.98
		6XX	Supplies and Materials	21,541.50	26,372.15
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	118,892.04	125,018.14
		6XX	Supplies and Materials	58,557.07	87,106.67
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,820,393.41	2,900,231.70



Trustees' Financial Summary

FY2006-07

Submit ID: 0006-51690822

01 Beaverhead County

0006 Beaverhead County H S

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					591,388.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,881,169.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,900,231.70	(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	226,826.58	Less Last Year	249,776.47	(4b)	-22,949.89	
					-22,949.89	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					549,376.17	(5)



Trustees' Financial Summary

FY2006-07

Submit ID: 0006-51690822

01 Beaverhead County

0006 Beaverhead County H S

10 - Transportation Fund

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

PRC Revenue		2006 Value	2007 Value
1110	District Tax Levy	283,098.82	404,109.38
1420	Trans Fees from Other Schl Dists Within State	49,174.60	47,458.46
1510	Interest Earnings	1,519.12	255.54
1900	Other Revenue from Local Sources	0.00	624.01
2220	County On-Schedule Trans Reimb	117,859.85	153,367.81
3210	State On-Schedule Trans Reimb	117,859.87	153,367.82
3440	State HB20/SB417 Prop Tax Reimb	475.38	316.92
3444	State School Block Grant	8,557.01	8,622.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>578,544.65</u>	<u>768,121.98</u>

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

PRC Program Function Object		2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	39,338.81	41,465.32
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	8,615.34	6,750.06
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	185,413.27	207,871.33
2XX	Personal Services - Employee Benefits	31,647.75	35,069.23
3XX	Purchased Professional and Technical Services	28,605.80	297,131.21
4XX	Purchased Property Services	15,642.56	27,995.34
5XX	Other Purchased Services	31,241.43	28,120.30
6XX	Supplies and Materials	107,275.45	81,670.59
7XX	Property and Equipment Acquisition	92,967.00	42,400.00
8XX	Other Expenditures	43,397.25	29,657.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>584,144.66</u>	<u>798,131.23</u>



Trustees' Financial Summary

FY2006-07

Submit ID: 0006-51690822

01 Beaverhead County

0006 Beaverhead County H S

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						177,112.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						768,121.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						798,131.23	(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	67,463.55	Less Last Year	131,330.62	(4b)		-63,867.07	
						-63,867.07	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						83,236.35	(5)



Trustees' Financial Summary

FY2006-07

Submit ID: 0006-51690822

01 Beaverhead County 0006 Beaverhead County H S

11 - Bus Depreciation Fund

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

PRC Revenue		2006 Value	2007 Value
1110	District Tax Levy	224,965.95	229,256.42
1510	Interest Earnings	26,564.12	35,448.83
3440	State HB20/SB417 Prop Tax Reimb	789.14	526.09
5200	Sale or Compensation for Loss of Assets	48,692.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>301,011.21</u>	<u>265,231.34</u>

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

PRC Program Function Object		2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
	6XX Supplies and Materials	0.00	9,225.00
	7XX Property and Equipment Acquisition	166,378.00	172,750.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>166,378.00</u>	<u>181,975.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				761,330.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				265,231.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				181,975.00	(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	9,225.00	Less Last Year	0.00	(4b)	9,225.00
					9,225.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				853,812.14	(5)



Trustees' Financial Summary

FY2006-07

Submit ID: 0006-51690822

01 Beaverhead County 0006 Beaverhead County H S

13 - Tuition Fund

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

PRC Revenue		2006 Value	2007 Value
1110	District Tax Levy	5,059.54	10,108.17
1510	Interest Earnings	31.90	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>5,091.44</u>	<u>10,108.17</u>

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

PRC Program Function Object		2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
5XX	Other Purchased Services	12,440.00	5,280.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>12,440.00</u>	<u>5,280.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				2,444.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				10,108.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				5,280.00	(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)				7,273.09	(5)



Trustees' Financial Summary

FY2006-07

Submit ID: 0006-51690822

01 Beaverhead County

0006 Beaverhead County H S

14 - Retirement Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	5,112.62	5,198.92
2240 County Retirement Distribution	318,549.66	308,458.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	323,662.28	313,657.59

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	171,915.02	172,511.34
222X Educational Media Services		
2XX Personal Services - Employee Benefits	8,096.37	8,464.13
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	20,934.89	21,953.22
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	16,714.25	16,259.72
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	20,046.05	20,454.07
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	23,676.22	25,857.34
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	17,190.83	16,707.14
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	6,021.07	7,015.68
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	6,761.70	6,593.74
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	16,114.91	15,466.38
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	307,471.31	311,282.76



Trustees' Financial Summary

FY2006-07

Submit ID: 0006-51690822

01 Beaverhead County

0006 Beaverhead County H S

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance						161,556.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						313,657.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						311,282.76	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						163,931.34	(5)



Trustees' Financial Summary

FY2006-07

Submit ID: 0006-51690822

01 Beaverhead County

0006 Beaverhead County H S

15 - Miscellaneous Programs Fund

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

PRC Revenue	2007 Value
112 ETHEL SORENSON TECHNOLOGY GRANT	
1920 Contributions/Donations from Private Sources	35,146.11
144 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	40,686.00
163 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	3,445.00
313 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	100,134.37
364 Energy Cost Relief OTO	
3640 OTO Weatherization & Deferred Maintenance	65,872.00
365 State OTO Indian Education for All	
3650 OTO Indian Education for All	20,186.78
391 Vo Ed Agriculture	
3900 State Career & Technical Ed Entitlement	2,143.00
393 Title V Part A	
4350 Title V, Part A, Innovative Programs	1,182.00
394 Vo Ed Family & Consumer Science	
3900 State Career & Technical Ed Entitlement	1,110.00
395 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	1,817.00
396 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	3,131.00
456 IDEA-B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	17,000.00
604 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	1,822.00
823 Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	24,746.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	318,421.26

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

PRC Program Function Object	2007 Value
144 Title II Part A	



Trustees' Financial Summary

FY2006-07

Submit ID: 0006-51690822

01 Beaverhead County 0006 Beaverhead County H S

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
6XX Supplies and Materials	26,016.88
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	14,669.12
144 Subtotal	40,686.00
163 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
2XX Personal Services - Employee Benefits	13.36
6XX Supplies and Materials	3,431.64
163 Subtotal	3,445.00
313 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	61,187.82
2XX Personal Services - Employee Benefits	36,029.38
6XX Supplies and Materials	2,917.17
313 Subtotal	100,134.37
364 Energy Cost Relief OTO	
364 State One Time Only (OTO) Weatherization/Deferred Mai	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	18,638.92
365 State OTO Indian Education for All	
365 Indian Education for All	
1XXX Instruction	
6XX Supplies and Materials	1,380.24
391 Vo Ed Agriculture	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
6XX Supplies and Materials	2,143.00



Trustees' Financial Summary

FY2006-07

Submit ID: 0006-51690822

01 Beaverhead County

0006 Beaverhead County H S

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
393 Title V Part A	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	1,182.00
394 Vo Ed Family & Consumer Science	
394 State Career & Technical Ed Entitlement - Family & Consu	
1XXX Instruction	
6XX Supplies and Materials	1,110.00
395 Vo Ed All Career & Tech Ed Programs	
395 State Career & Technical Ed Entitlement - Technology Ed/	
1XXX Instruction	
6XX Supplies and Materials	1,817.00
396 Vo Ed Business/Marketing	
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	3,131.00
456 IDEA-B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	17,000.00
604 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	1,822.00
823 Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	24,746.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00
	217,235.53



Trustees' Financial Summary

FY2006-07

Submit ID: 0006-51690822

01 Beaverhead County 0006 Beaverhead County H S

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					318,421.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					217,235.53	(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)					101,185.73	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
112 ETHEL SORENSON TECHNOLOGY GRANT	35,146.11	0.00	35,146.11
144 Title II Part A	40,686.00	40,686.00	0.00
163 Title IV Safe and Drug-Free Schools	3,445.00	3,445.00	0.00
313 Title I, Part A, Improving Basic Programs	100,134.37	100,134.37	0.00
364 Energy Cost Relief OTO	65,872.00	18,638.92	47,233.08
365 State OTO Indian Education for All	20,186.78	1,380.24	18,806.54
391 Vo Ed Agriculture	2,143.00	2,143.00	0.00
393 Title V Part A	1,182.00	1,182.00	0.00
394 Vo Ed Family & Consumer Science	1,110.00	1,110.00	0.00
395 Vo Ed All Career & Tech Ed Programs	1,817.00	1,817.00	0.00
396 Vo Ed Business/Marketing	3,131.00	3,131.00	0.00
456 IDEA-B (Trans from Coop)	17,000.00	17,000.00	0.00
604 Title II, Part D, Ed Technology	1,822.00	1,822.00	0.00
823 Carl Perkins Basic Grant	24,746.00	24,746.00	0.00
Total	318,421.26	217,235.53	101,185.73



Trustees' Financial Summary

FY2006-07

Submit ID: 0006-51690822

01 Beaverhead County 0006 Beaverhead County H S

17 - Adult Education Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	21,939.91	9,939.49
1340 Fees for Adult Education	850.00	1,060.00
1510 Interest Earnings	2,519.71	3,179.31
3440 State HB20/SB417 Prop Tax Reimb	167.60	111.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	25,477.22	14,290.53

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

PRC Program Function Object	2006 Value	2007 Value
170 Distance Learning		
1XXX Instruction		
1XX Personal Services - Salaries	8,494.47	9,221.76
2XX Personal Services - Employee Benefits	1,842.05	1,922.09
6XX Supplies and Materials	3,652.92	21,216.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	13,989.44	32,360.73

Schedule of Changes Worksheet

Beginning Fund Balance	71,430.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,290.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	32,360.73	(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)	53,360.45	(5)



Trustees' Financial Summary

FY2006-07

Submit ID: 0006-51690822

01 Beaverhead County 0006 Beaverhead County H S

18 - Traffic Education Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	639.77	1,008.49
1900 Other Revenue from Local Sources	0.00	0.37
1982 Summer Session - Driver's Education Fees	7,955.00	19,779.00
3260 State Driver's Education Reimbursement	6,218.21	2,871.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	14,812.98	23,658.86

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	4,807.00	11,028.50
6XX Supplies and Materials	5,915.89	5,605.75
8XX Other Expenditures	0.00	247.28
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	10,722.89	16,881.53

Schedule of Changes Worksheet

Beginning Fund Balance	16,729.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	23,658.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	16,881.53	(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 75.30	(4b)	-75.30
		-75.30 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	23,431.86	(5)



Trustees' Financial Summary

FY2006-07

Submit ID: 0006-51690822

01 Beaverhead County

0006 Beaverhead County H S

20 - Lease-Rental Fund

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

PRC Revenue	2006 Value	2007 Value
1910 Rentals	12,962.25	24,152.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	12,962.25	24,152.98

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
8XX Other Expenditures	15,589.21	23,212.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	15,589.21	23,212.35

Schedule of Changes Worksheet

Beginning Fund Balance	6,562.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	24,152.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	23,212.35	(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)	7,503.16	(5)



Trustees' Financial Summary

FY2006-07

Submit ID: 0006-51690822

01 Beaverhead County

0006 Beaverhead County H S

21 - Compensated Absence Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	190.36	244.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	190.36	244.55

Schedule of Changes Worksheet

Beginning Fund Balance	4,813.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	244.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,057.70	(5)



Trustees' Financial Summary

FY2006-07

Submit ID: 0006-51690822

01 Beaverhead County 0006 Beaverhead County H S

28 - Technology Fund

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

PRC Revenue		2006 Value	2007 Value
1110	District Tax Levy	49,595.91	49,145.14
1510	Interest Earnings	6,454.72	10,098.84
3281	State Technology Aid	16,031.24	14,894.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		72,081.87	74,138.59

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

PRC Program Function Object		2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
3XX	Purchased Professional and Technical Services	2,592.16	0.00
6XX	Supplies and Materials	20,640.92	13,370.19
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		23,233.08	13,370.19

Schedule of Changes Worksheet

Beginning Fund Balance				190,634.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				74,138.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				13,370.19	(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)				251,402.99	(5)



Trustees' Financial Summary

FY2006-07

Submit ID: 0006-51690822

01 Beaverhead County

0006 Beaverhead County H S

29 - Flexibility Fund

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

PRC Revenue		2006 Value	2007 Value
1510	Interest Earnings	2,521.09	3,815.48
3445	State Combined Fund School Block Grant	23,836.75	24,017.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		26,357.84	27,833.39

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

PRC Program Function Object		2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
6XX	Supplies and Materials	0.00	17,906.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		0.00	17,906.00

Schedule of Changes Worksheet

Beginning Fund Balance				75,791.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				27,833.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				17,906.00	(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)				85,718.39	(5)



Trustees' Financial Summary

FY2006-07

Submit ID: 0006-51690822

01 Beaverhead County

0006 Beaverhead County H S

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue		2006 Value	2007 Value
220 Keith Lloyd Scholarship			
1510	Interest Earnings	197.66	260.78
1920	Contributions/Donations from Private Sources	5,000.00	0.00
	220 Subtotal	5,197.66	260.78
221 Evelyn Lloyd Scholarship			
1510	Interest Earnings	197.66	260.78
1920	Contributions/Donations from Private Sources	5,000.00	0.00
	221 Subtotal	5,197.66	260.78
222 Stewart Scholarship			
1510	Interest Earnings	431.52	1,069.75
1920	Contributions/Donations from Private Sources	1,955.00	0.00
	222 Subtotal	2,386.52	1,069.75
223 Whitworth Scholarship			
1510	Interest Earnings	395.33	521.57
1920	Contributions/Donations from Private Sources	10,000.00	0.00
	223 Subtotal	10,395.33	521.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		23,177.17	2,112.88

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

PRC Program Function Object	2006 Value	2007 Value
220 Keith Lloyd Scholarship		
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	0.00	197.66
221 Evelyn Lloyd Scholarship		
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	0.00	197.66



Trustees' Financial Summary

FY2006-07

Submit ID: 0006-51690822

01 Beaverhead County

0006 Beaverhead County H S

81 - Private Purpose Trust (spend interest only)

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

PRC Program Function Object	2006 Value	2007 Value
222 Stewart Scholarship		
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	0.00	750.00
223 Whitworth Scholarship		
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	0.00	395.33
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	1,540.65

Schedule of Changes Worksheet

Beginning Fund Balance		31,688.45 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,112.88 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,540.65 (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)		32,260.68 (5)



Trustees' Financial Summary

FY2006-07

Submit ID: 0006-51690822

01 Beaverhead County

0006 Beaverhead County H S

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2006 Value	2007 Value
1700 Student Extracurricular Activity Receipts	317,835.58	322,530.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	317,835.58	322,530.37

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

PRC Program Function Object	2006 Value	2007 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	351,298.46	341,788.08
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	351,298.46	341,788.08

Schedule of Changes Worksheet

Beginning Fund Balance	180,074.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	322,530.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	341,788.08	(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 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	160,816.70	(5)



Trustees' Financial Summary

FY2006-07

Submit ID: 0006-51690822

01 Beaverhead County

0006 Beaverhead County H S

85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue	2006 Value	2007 Value
333 Stauffer Scholarship		
1510 Interest Earnings	648.87	716.97
1920 Contributions/Donations from Private Sources	15,000.00	0.00
333 Subtotal	15,648.87	716.97
334 Ralph McFadden Scholarship		
1510 Interest Earnings	0.00	52.86
1920 Contributions/Donations from Private Sources	1,151.85	0.00
334 Subtotal	1,151.85	52.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	16,800.72	769.83

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

PRC Program Function Object	2006 Value	2007 Value
333 Stauffer Scholarship		
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	0.00	1,648.87
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	1,648.87



Trustees' Financial Summary

FY2006-07

Submit ID: 0006-51690822

01 Beaverhead County

0006 Beaverhead County H S

85 - Private Purpose Trust (spend principal & interest)

Schedule of Changes Worksheet

Beginning Fund Balance						16,800.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						769.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,648.87	(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)						15,921.68	(5)



Trustees' Financial Summary

FY2006-07

Submit ID: 0006-51690822

01 Beaverhead County

0006 Beaverhead County H S

Fund	Account	Description	2006 Value	2007 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	45,654.00	48,306.96
XX	39X 1XXX	112 Certified Teacher Staff Salaries	244,848.00	221,992.00
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	905,041.35	943,920.96
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	13,891.71	27,408.81
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	103,472.56	76,665.99
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	12,440.00	5,280.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2006-07

Submit ID: 0006-51690822

01 Beaverhead County

0006 Beaverhead County H S

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	58,187.92
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	58,187.92

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	19,394.62
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	83,790.15
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	133,957.63
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

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

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

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

Subsidiary Ledger

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

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

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

Percentage of Special Ed Funding in FY2009 Maximum Budget: 75%



Trustees' Financial Summary

FY2006-07

Submit ID: 0006-51690822

01 Beaverhead County

0006 Beaverhead County H S

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	93,320.86	0.00	0.00	0.00	
280	1XXX	2XX	29,864.87	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	4,371.68	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	6,400.22	0.00	0.00	0.00	
Totals			133,957.63	0.00	0.00	0.00	133,957.63



Trustees' Financial Summary

FY2006-07

Submit ID: 0006-51690822

01 Beaverhead County

0006 Beaverhead County H S

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 FY07.*



Trustees' Financial Summary

FY2006-07

Submit ID: 0006-51690822

01 Beaverhead County

0006 Beaverhead County H S

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	40,898.00	0.00	487,351.29
Buildings	1,966,351.64	0.00	36,747.79	0.00	2,003,099.43
Machinery And Equipment	1,903,974.06	0.00	247,255.20	0.00	2,151,229.26
Totals at historical cost	4,470,600.23	0.00	324,900.99	0.00	4,795,501.22
Less Accumulated depreciation for:					
Improvement Accum	166,987.37	0.00	22,912.67	0.00	189,900.04
Building Accum	1,175,487.32	0.00	46,334.72	0.00	1,221,822.04
Machinery And Equipment Accum	1,148,401.07	-4,697.99	194,011.41	0.00	1,337,714.49
Total accumulated depreciation	2,490,875.76	-4,697.99	263,258.80	0.00	2,749,436.57
Governmental activities, capital assets, net	1,979,724.47	4,697.99	61,642.19	0.00	2,046,064.65

* 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.

*** Has comments.

Depreciation by Function for FY2007	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	57,532.86	0.00	0.00
School Administration (24XX)	710.25	0.00	0.00
Operations and Maintenance (26XX)	22,266.60	0.00	0.00
Transportation (27XX)	182,749.09	0.00	0.00
Total Depreciation for FY2007	263,258.80	0.00	0.00

*** Has comments.



Trustees' Financial Summary

FY2006-07

Submit ID: 0006-51690822

01 Beaverhead County

0006 Beaverhead County H S

	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2006)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2007) [a + b - c - d]	Current Portion Due FY2008	Long-Term Portion Due FY2009-
Governmental Activities *							
Compensated	90,334.00	10,706.00	0.00	0.00	101,040.00	0.00	101,040.00
Total Governmental Activity							
Long-Term Liabilities	90,334.00	10,706.00	0.00	0.00	101,040.00	0.00	101,040.00

* 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.