



Trustees' Financial Summary

FY2007-08

Submit ID: 0006-91807658

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: Emily Mae Rebish

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY08 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

FY2007-08

Submit ID: 0006-91807658

01 Beaverhead County 0006 Beaverhead County H S

Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
101	FCCLA YRBS	LOCAL	LOCAL	
111	AIMS-KEDS PAYMENTS TO SCHOOLS	LOCAL	L	
112	ETHEL SORENSON TECHNOLOGY GRANT	LOCAL	LOCAL	
113	ALTA CARE MEDICAID	LOCAL	LOCAL	
130	Gifted and Talented	STATE	010061308	State
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	WEATHERIZATION AND DEFERRED MAINT	STATE	LOCAL	
365	State OTO Indian Education for All	STATE	STATE	state
366	CAPITAL INVESTMENT	STATE	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



Trustees' Financial Summary

FY2007-08

Submit ID: 0006-91807658

01 Beaverhead County 0006 Beaverhead County H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	489,793.90	-13,808.91	1,091,577.90	
02	Taxes Receivable - Real and Personal (120-149)	87,598.64	21,644.39	20,786.28	
03	Taxes Receivable - Protested (150-159)	64,303.26	19,440.54	15,140.32	
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	641,695.80	27,276.02	1,127,504.50	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	151,901.90	41,084.93	35,926.60	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	151,901.90	41,084.93	35,926.60	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	207,678.01	4,270.46		
48	Fund Balance for Budget (961-970)	282,115.89	-18,079.37	1,091,577.90	
52	TOTAL FUND BALANCE/EQUITY	489,793.90	-13,808.91	1,091,577.90	
53	TOTAL LIABILITIES AND FUND BALANCE	641,695.80	27,276.02	1,127,504.50	



Trustees' Financial Summary

FY2007-08

Submit ID: 0006-91807658

01 Beaverhead County 0006 Beaverhead County H S

Balance Sheet

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)	10,336.25	146,069.32	90,057.32	44,054.85
02	Taxes Receivable - Real and Personal (120-149)	329.73			1,560.32
03	Taxes Receivable - Protested (150-159)	374.92			1,048.54
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	11,040.90	146,069.32	90,057.32	46,663.71
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	704.65			2,608.86
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	704.65			2,608.86
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			38,745.00	1,578.56
48	Fund Balance for Budget (961-970)	10,336.25	146,069.32	51,312.32	42,476.29
52	TOTAL FUND BALANCE/EQUITY	10,336.25	146,069.32	90,057.32	44,054.85
53	TOTAL LIABILITIES AND FUND BALANCE	11,040.90	146,069.32	90,057.32	46,663.71



Trustees' Financial Summary

FY2007-08

Submit ID: 0006-91807658

01 Beaverhead County 0006 Beaverhead County H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	20,026.80		8,729.53	25,165.48
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	20,026.80		8,729.53	25,165.48
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)	20,026.80		8,729.53	25,165.48
52	TOTAL FUND BALANCE/EQUITY	20,026.80		8,729.53	25,165.48
53	TOTAL LIABILITIES AND FUND BALANCE	20,026.80		8,729.53	25,165.48



Trustees' Financial Summary

FY2007-08

Submit ID: 0006-91807658

01 Beaverhead County
0006 Beaverhead County H S

Balance Sheet

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

FY2007-08

Submit ID: 0006-91807658

01 Beaverhead County 0006 Beaverhead County H S

Balance Sheet

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)	305,547.83	167,254.18		
02 Taxes Receivable - Real and Personal (120-149)	4,348.77			
03 Taxes Receivable - Protested (150-159)	3,209.39			
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	313,105.99	167,254.18		
LIABILITIES				
21 Payable to Other Funds (601-606)				
22 Due to Other Governments (611)				
24 Other Current Liabilities (621-679)				
25 Deferred Revenue (680)	7,558.16			
26 Other Liabilities (690-699)				
35 TOTAL LIABILITIES	7,558.16			
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)	305,547.83	167,254.18		
52 TOTAL FUND BALANCE/EQUITY	305,547.83	167,254.18		
53 TOTAL LIABILITIES AND FUND BALANCE	313,105.99	167,254.18		



Trustees' Financial Summary

FY2007-08

Submit ID: 0006-91807658

01 Beaverhead County
0006 Beaverhead County H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise 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)				
41	Unrestricted Net Assets (940)				
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

FY2007-08

Submit ID: 0006-91807658

01 Beaverhead County
0006 Beaverhead County H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service Fund (73)	Purchasing Internal Service Fund (74)	Central Transportation Internal Service 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)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2007-08

Submit ID: 0006-91807658

01 Beaverhead County
0006 Beaverhead County H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service (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)				
41	Unrestricted Net Assets (940)				
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

FY2007-08

Submit ID: 0006-91807658

01 Beaverhead County 0006 Beaverhead County H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE	Private Purpose Trust (spend interest only) (81)	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend principal & (85)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)	32,256.59		177,109.56	14,507.37
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	32,256.59		177,109.56	14,507.37
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)				
45 Assets Held in Trusts	32,256.59		177,109.56	14,507.37
52 TOTAL FUND BALANCE/EQUITY	32,256.59		177,109.56	14,507.37
53 TOTAL LIABILITIES AND FUND BALANCE	32,256.59		177,109.56	14,507.37



Trustees' Financial Summary

FY2007-08

Submit ID: 0006-91807658

01 Beaverhead County
0006 Beaverhead County H S

Balance Sheet

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)	81,445.29	52,892.03		
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	81,445.29	52,892.03		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	81,445.29	52,892.03		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	81,445.29	52,892.03		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	81,445.29	52,892.03		



Trustees' Financial Summary

FY2007-08

Submit ID: 0006-91807658

01 Beaverhead County
0006 Beaverhead County H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (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

FY2007-08

Submit ID: 0006-91807658

01 Beaverhead County
0006 Beaverhead County H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (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

FY2007-08

Submit ID: 0006-91807658

01 Beaverhead County 0006 Beaverhead County H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	975,467.94	962,684.95
1510 Interest Earnings	16,894.58	12,350.44
1900 Other Revenue from Local Sources	575.50	49.40
3110 Direct State Aid	1,163,924.08	1,153,558.82
3111 Quality Educator	58,000.00	85,442.15
3112 At Risk Student	13,681.24	13,137.23
3113 Indian Education For All	8,649.60	8,302.80
3114 American Indian Achievement Gap	600.00	1,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	83,757.98	59,699.67
3120 State Guaranteed Tax Base Aid	322,072.40	359,095.04
3440 State HB20/SB417 Prop Tax Reimb	11,689.14	4,938.39
3444 State School Block Grant	225,856.60	227,573.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,881,169.06	2,888,032.00

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	958,857.46	915,319.12
2XX Personal Services - Employee Benefits	191,780.49	191,698.61
5XX Other Purchased Services	3,018.04	1,316.28
6XX Supplies and Materials	126,914.13	147,924.17
7XX Property and Equipment Acquisition	49,799.20	35,838.43
8XX Other Expenditures	0.00	86.50
222X Educational Media Services		
1XX Personal Services - Salaries	55,410.96	57,072.96
2XX Personal Services - Employee Benefits	7,197.13	7,383.77
4XX Purchased Property Services	42.00	211.95
6XX Supplies and Materials	9,572.46	11,403.19
23XX Support Services - General Administration		
1XX Personal Services - Salaries	107,077.64	100,729.45
2XX Personal Services - Employee Benefits	16,065.96	12,944.51
3XX Purchased Professional and Technical Services	780.00	7,723.15
5XX Other Purchased Services	10,496.01	12,851.29
6XX Supplies and Materials	15,314.12	11,914.59
8XX Other Expenditures	11,687.43	7,207.33
24XX Support Services - School Administration		
1XX Personal Services - Salaries	100,192.57	102,453.60
2XX Personal Services - Employee Benefits	15,764.20	17,218.00
5XX Other Purchased Services	14,142.61	10,153.42



Trustees' Financial Summary

FY2007-08

Submit ID: 0006-91807658

01 Beaverhead County 0006 Beaverhead County H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC	Program	Function	Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary					
24XX Support Services - School Administration					
			6XX Supplies and Materials	1,398.88	13,616.64
			8XX Other Expenditures	0.00	546.00
26XX Operation and Maintenance of Plant Services					
			1XX Personal Services - Salaries	153,092.30	156,213.07
			2XX Personal Services - Employee Benefits	38,844.69	41,398.58
			3XX Purchased Professional and Technical Services	132,555.81	19,222.58
			4XX Purchased Property Services	87,047.40	162,573.42
			5XX Other Purchased Services	27,872.00	10,427.00
			6XX Supplies and Materials	51,642.85	32,306.48
			7XX Property and Equipment Acquisition	52,645.79	148,745.14
280 Special Education - Local and State					
1XXX Instruction					
			1XX Personal Services - Salaries	93,320.86	86,885.09
			2XX Personal Services - Employee Benefits	29,864.87	22,717.02
			3XX Purchased Professional and Technical Services	0.00	885.72
			6XX Supplies and Materials	4,371.68	6,555.58
62XX Resources Transferred to Other School Districts or Cooperatives					
			920 Resources Transferred to Other School Districts or Coopera	6,400.22	6,045.84
390 State Career & Technical Ed Entitlement - Undistributed					
1XXX Instruction					
			1XX Personal Services - Salaries	221,992.00	238,517.00
			6XX Supplies and Materials	9,000.00	9,000.00
710 School Sponsored Extracurricular Activities					
34XX Extracurricular - Activities					
			1XX Personal Services - Salaries	57,572.98	62,246.88
			6XX Supplies and Materials	26,372.15	26,477.99
720 School Sponsored Athletics					
35XX Extracurricular - Athletics					
			1XX Personal Services - Salaries	125,018.14	140,053.84
			6XX Supplies and Materials	87,106.67	72,581.51
999 Undistributed					
61XX Operating Transfers to Other Funds					
			910 Operating Transfers to Other Funds	0.00	20,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,900,231.70</u>	<u>2,928,465.70</u>



Trustees' Financial Summary

FY2007-08

Submit ID: 0006-91807658

01 Beaverhead County 0006 Beaverhead County H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						549,376.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,888,032.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,928,465.70	(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	207,678.01	Less Last Year	226,826.58	(4b)		-19,148.57	
						-19,148.57	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						489,793.90	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0006-91807658

01 Beaverhead County
0006 Beaverhead County H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	404,109.38	226,152.49
1420 Trans Fees from Other Schl Dists Within State	47,458.46	59,876.49
1510 Interest Earnings	255.54	0.00
1900 Other Revenue from Local Sources	624.01	0.00
2220 County On-Schedule Trans Reimb	153,367.81	161,453.29
3210 State On-Schedule Trans Reimb	153,367.82	159,058.36
3440 State HB20/SB417 Prop Tax Reimb	316.92	79.23
3444 State School Block Grant	8,622.04	8,687.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	768,121.98	615,307.43

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	41,465.32	54,938.99
24XX Support Services - School Administration		
1XX Personal Services - Salaries	6,750.06	7,061.58
27XX Student Transportation Services		
1XX Personal Services - Salaries	207,871.33	227,087.24
2XX Personal Services - Employee Benefits	35,069.23	39,283.53
3XX Purchased Professional and Technical Services	297,131.21	35,049.71
4XX Purchased Property Services	27,995.34	41,903.52
5XX Other Purchased Services	28,120.30	29,108.91
6XX Supplies and Materials	81,670.59	126,464.91
7XX Property and Equipment Acquisition	42,400.00	18,875.00
8XX Other Expenditures	29,657.85	19,386.21
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	50,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	798,131.23	649,159.60



Trustees' Financial Summary

FY2007-08

Submit ID: 0006-91807658

01 Beaverhead County
0006 Beaverhead County H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						83,236.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						615,307.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						649,159.60	(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	4,270.46	Less Last Year	67,463.55	(4b)		-63,193.09	
						-63,193.09	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						-13,808.91	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0006-91807658

01 Beaverhead County 0006 Beaverhead County H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	229,256.42	232,862.02
1510 Interest Earnings	35,448.83	16,942.24
1900 Other Revenue from Local Sources	0.00	9,225.00
3440 State HB20/SB417 Prop Tax Reimb	526.09	181.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	265,231.34	259,210.76

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	9,225.00	12,220.00
7XX Property and Equipment Acquisition	172,750.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	181,975.00	12,220.00

Schedule Of Changes Worksheet

Beginning Fund Balance	853,812.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	259,210.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	12,220.00	(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 9,225.00 (4b)	-9,225.00	
		-9,225.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,091,577.90	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0006-91807658

01 Beaverhead County
0006 Beaverhead County H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	10,108.17	2,965.02
1510 Interest Earnings	0.00	98.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10,108.17	3,063.16

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	5,280.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,280.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	7,273.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,063.16	(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)	10,336.25	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0006-91807658

01 Beaverhead County 0006 Beaverhead County H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	5,198.92	3,427.05
2240 County Retirement Distribution	308,458.67	293,351.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	313,657.59	296,778.42

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	172,511.34	171,344.58
222X Educational Media Services		
2XX Personal Services - Employee Benefits	8,464.13	8,561.41
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	21,953.22	22,977.60
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	16,259.72	17,230.87
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	20,454.07	20,941.45
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	25,857.34	28,849.63
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	16,707.14	15,318.80
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Coopera	7,015.68	8,331.42
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	6,593.74	6,644.19
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	15,466.38	14,440.49
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	311,282.76	314,640.44



Trustees' Financial Summary

FY2007-08

Submit ID: 0006-91807658

01 Beaverhead County
0006 Beaverhead County H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						163,931.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						296,778.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						314,640.44	(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	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						146,069.32	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0006-91807658

01 Beaverhead County
0006 Beaverhead County H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Revenue	2008 Value
101 FCCLA YRBS	
1900 Other Revenue from Local Sources	1,000.00
111 AIMS-KEDS PAYMENTS TO SCHOOLS	
1900 Other Revenue from Local Sources	1,268.52
113 ALTA CARE MEDICAID	
3355 Medicaid - Miscellaneous	91,740.85
130 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	1,693.00
144 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	15,817.00
163 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	4,255.00
313 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	102,838.00
365 State OTO Indian Education for All	
3650 OTO Indian Education for All	3,953.17
366 CAPITAL INVESTMENT	
3660 OTO Capital Invest & Deferred Maintenance	33,715.45
391 Vo Ed Agriculture	
3900 State Career & Technical Ed Entitlement	2,252.00
393 Title V Part A	
4350 Title V, Part A, Innovative Programs	14,584.47
394 Vo Ed Family & Consumer Science	
3900 State Career & Technical Ed Entitlement	1,424.00
395 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	1,458.00
396 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	2,836.00
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	1,627.00
823 Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	22,517.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	319,979.46



Trustees' Financial Summary

FY2007-08

Submit ID: 0006-91807658

01 Beaverhead County 0006 Beaverhead County H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2008 Value
111 AIMS-KEDS PAYMENTS TO SCHOOLS	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	150.92
112 ETHEL SORENSON TECHNOLOGY GRANT	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	35,146.11
113 ALTA CARE MEDICAID	
280 Special Education - Local and State	
1XXX Instruction	
3XX Purchased Professional and Technical Services	91,740.85
130 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	1,651.28
2XX Personal Services - Employee Benefits	41.72
130 Subtotal	1,693.00
144 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	5,817.00
3XX Purchased Professional and Technical Services	10,000.00
144 Subtotal	15,817.00
163 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,200.00
6XX Supplies and Materials	3,055.00
163 Subtotal	4,255.00
313 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	65,321.02
2XX Personal Services - Employee Benefits	34,480.00
313 Subtotal	99,801.02
364 WEATHERIZATION AND DEFERRED MAINT	
364 OTO Weatherization/Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	



Trustees' Financial Summary

FY2007-08

Submit ID: 0006-91807658

01 Beaverhead County
0006 Beaverhead County H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2008 Value
364 WEATHERIZATION AND DEFERRED MAINT	
364 OTO Weatherization/Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	32,864.84
365 State OTO Indian Education for All	
365 OTO Indian Education for All	
1XXX Instruction	
6XX Supplies and Materials	10,319.50
366 CAPITAL INVESTMENT	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	14,366.16
391 Vo Ed Agriculture	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
6XX Supplies and Materials	2,252.00
393 Title V Part A	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	8,439.47
6XX Supplies and Materials	6,145.00
	14,584.47
393 Subtotal	
394 Vo Ed Family & Consumer Science	
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences	
1XXX Instruction	
6XX Supplies and Materials	1,424.00
395 Vo Ed All Career & Tech Ed Programs	
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts	
1XXX Instruction	
6XX Supplies and Materials	1,458.00
396 Vo Ed Business/Marketing	
396 State Career & Technical Ed Entitlement - Office Occupations	
1XXX Instruction	
6XX Supplies and Materials	2,836.00
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	



Trustees' Financial Summary

FY2007-08

Submit ID: 0006-91807658

01 Beaverhead County 0006 Beaverhead County H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
313 Title I, Part A, Improving Basic Programs	102,838.00	99,801.02	3,036.98
364 WEATHERIZATION AND DEFERRED MAINT	0.00	32,864.84	-32,864.84
365 State OTO Indian Education for All	3,953.17	10,319.50	-6,366.33
366 CAPITAL INVESTMENT	33,715.45	14,366.16	19,349.29
391 Vo Ed Agriculture	2,252.00	2,252.00	0.00
393 Title V Part A	14,584.47	14,584.47	0.00
394 Vo Ed Family & Consumer Science	1,424.00	1,424.00	0.00
395 Vo Ed All Career & Tech Ed Programs	1,458.00	1,458.00	0.00
396 Vo Ed Business/Marketing	2,836.00	2,836.00	0.00
456 IDEA-B (Trans from Coop)	17,000.00	17,000.00	0.00
604 Title II, Part D, Ed Technology	1,627.00	1,627.00	0.00
823 Carl Perkins Basic Grant	22,517.00	22,517.00	0.00
Total	319,979.46	369,852.87	-49,873.41



Trustees' Financial Summary

FY2007-08

Submit ID: 0006-91807658

01 Beaverhead County
0006 Beaverhead County H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	9,939.49	17,735.07
1340 Fees for Adult Education	1,060.00	945.00
1510 Interest Earnings	3,179.31	1,728.35
3440 State HB20/SB417 Prop Tax Reimb	111.73	49.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	14,290.53	20,457.98

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

PRC Program Function Object	2007 Value	2008 Value
170 Distance Learning		
1XXX Instruction		
1XX Personal Services - Salaries	9,221.76	15,527.02
2XX Personal Services - Employee Benefits	1,922.09	2,055.96
6XX Supplies and Materials	21,216.88	13,759.16
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	32,360.73	31,342.14

Schedule Of Changes Worksheet

Beginning Fund Balance	53,360.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20,457.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	31,342.14	(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 1,578.56 Less Last Year 0.00 (4b) 1,578.56		
		1,578.56 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	44,054.85	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0006-91807658

01 Beaverhead County
0006 Beaverhead County H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	1,008.49	475.68
1900 Other Revenue from Local Sources	0.37	0.00
1982 Summer Session - Driver's Education Fees	19,779.00	4,731.00
3260 State Driver's Education Reimbursement	2,871.00	6,302.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	23,658.86	11,509.00

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	11,028.50	8,544.50
6XX Supplies and Materials	5,605.75	6,369.56
8XX Other Expenditures	247.28	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	16,881.53	14,914.06

Schedule Of Changes Worksheet

Beginning Fund Balance	23,431.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,509.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	14,914.06	(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)	20,026.80	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0006-91807658

01 Beaverhead County
0006 Beaverhead County H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

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

PRC Revenue	2007 Value	2008 Value
1910 Rentals	24,152.98	12,211.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	24,152.98	12,211.67

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
8XX Other Expenditures	23,212.35	10,985.30
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	23,212.35	10,985.30

Schedule Of Changes Worksheet

Beginning Fund Balance	7,503.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,211.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,985.30	(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)	8,729.53	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0006-91807658

01 Beaverhead County
0006 Beaverhead County H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 21 - Compensated Absence Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	244.55	107.78
5300 Operating Transfers from Other Funds	0.00	20,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	244.55	20,107.78

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

PRC Program Function Object	2007 Value	2008 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	5,057.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20,107.78	(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)	25,165.48	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0006-91807658

01 Beaverhead County
0006 Beaverhead County H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	49,145.14	47,954.29
1510 Interest Earnings	10,098.84	9,499.72
3281 State Technology Aid	14,894.61	2,680.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	74,138.59	60,134.35

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	13,370.19	5,989.51
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	13,370.19	5,989.51

Schedule Of Changes Worksheet

Beginning Fund Balance	251,402.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	60,134.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,989.51	(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)	305,547.83	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0006-91807658

01 Beaverhead County
0006 Beaverhead County H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	3,815.48	3,229.54
1900 Other Revenue from Local Sources	0.00	4,105.80
3445 State Combined Fund School Block Grant	24,017.91	24,200.45
9710 Residual Equity Transfers In	0.00	50,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	27,833.39	81,535.79

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	17,906.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	17,906.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	85,718.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	81,535.79	(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)	167,254.18	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0006-91807658

01 Beaverhead County
0006 Beaverhead County H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2007 Value	2008 Value
220 Keith Lloyd Scholarship		
1510 Interest Earnings	260.78	109.88
221 Evelyn Lloyd Scholarship		
1510 Interest Earnings	260.78	109.88
222 Stewart Scholarship		
1510 Interest Earnings	1,069.75	599.53
223 Whitworth Scholarship		
1510 Interest Earnings	521.57	219.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,112.88	1,039.04

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

PRC Program Function Object	2007 Value	2008 Value
220 Keith Lloyd Scholarship		
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	197.66	0.00
8XX Other Expenditures	0.00	260.78
220 Subtotal	197.66	260.78
221 Evelyn Lloyd Scholarship		
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	197.66	0.00
8XX Other Expenditures	0.00	260.78
221 Subtotal	197.66	260.78
222 Stewart Scholarship		
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	750.00	0.00
223 Whitworth Scholarship		
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	395.33	0.00
8XX Other Expenditures	0.00	521.57
223 Subtotal	395.33	521.57



Trustees' Financial Summary

FY2007-08

Submit ID: 0006-91807658

01 Beaverhead County 0006 Beaverhead County H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,540.65	1,043.13
--	----------	----------

Schedule Of Changes Worksheet

Beginning Fund Balance		32,260.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,039.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,043.13	(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)		32,256.59	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0006-91807658

01 Beaverhead County
0006 Beaverhead County H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2007 Value	2008 Value
1700 Student Extracurricular Activity Receipts	322,530.37	307,183.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	322,530.37	307,183.27

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

PRC Program Function Object	2007 Value	2008 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	341,788.08	290,890.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	341,788.08	290,890.41

Schedule Of Changes Worksheet

Beginning Fund Balance	160,816.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	307,183.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	290,890.41	(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 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	177,109.56	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0006-91807658

01 Beaverhead County 0006 Beaverhead County H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue	2007 Value	2008 Value
333 Stauffer Scholarship		
1510 Interest Earnings	716.97	281.91
334 Ralph McFadden Scholarship		
1510 Interest Earnings	52.86	20.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	769.83	302.66

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

PRC Program Function Object	2007 Value	2008 Value
333 Stauffer Scholarship		
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	1,648.87	0.00
8XX Other Expenditures	0.00	1,716.97
333 Subtotal	1,648.87	1,716.97
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,648.87	1,716.97

Schedule Of Changes Worksheet

Beginning Fund Balance	15,921.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	302.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,716.97	(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)	14,507.37	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0006-91807658

01 Beaverhead County 0006 Beaverhead County H S

Detail Expenditure

Fund	Account	Description	2007 Value	2008 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	48,306.96	51,219.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	221,992.00	238,517.00
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	943,920.96	915,319.12
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	27,408.81	16,552.96
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	76,665.99	137,174.64
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	5,280.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2007-08

Submit ID: 0006-91807658

01 Beaverhead County 0006 Beaverhead County H S

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	54,965.98
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	54,965.98

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	18,320.72
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	79,150.59
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	123,089.25
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, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

Remember:

The Deferred Revenue (680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

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

Percentage of Special Ed Funding FY2010 Maximum Budget: 100%



Trustees' Financial Summary

FY2007-08

Submit ID: 0006-91807658

01 Beaverhead County 0006 Beaverhead County H S

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	86,885.09	0.00	0.00	0.00
280	1XXX	2XX	22,717.02	0.00	0.00	0.00
280	1XXX	3XX	885.72	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	6,555.58	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	6,045.84	0.00	0.00	0.00
Totals			123,089.25	0.00	0.00	123,089.25

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 FY08.



Trustees' Financial Summary

FY2007-08

Submit ID: 0006-91807658

01 Beaverhead County 0006 Beaverhead County H S

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	153,821.24	0.00	0.00	0.00	153,821.24
Land Improvements	487,351.29	0.00	53,712.62	0.00	541,063.91
Buildings	2,003,099.43	0.00	391,189.00	0.00	2,394,288.43
Machinery and Equipment	2,151,229.26	-112,584.50	149,745.95	0.00	2,188,390.71
Totals at Historical Cost	4,795,501.22	-112,584.50	594,647.57	0.00	5,277,564.29
Less Accumulated Depreciation For:					
Improvement Accum	189,900.04	0.00	25,598.20	0.00	215,498.24
Building Accum	1,221,822.04	0.00	63,413.70	0.00	1,285,235.74
Machinery and Equipment Accum	1,337,714.49	-112,584.50	180,641.99	0.00	1,405,771.98
Total Accumulated Depreciation	2,749,436.57	-112,584.50	269,653.89	0.00	2,906,505.96
Governmental Activities, Capital Assets, net	2,046,064.65	0.00	324,993.68	0.00	2,371,058.33

* 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 FY2008	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	61,393.30	0.00	0.00
School Administration (24XX)	598.25	0.00	0.00
Operations and Maintenance (26XX)	28,695.04	0.00	0.00
Transportation (27XX)	178,967.30	0.00	0.00
Total Depreciation for FY2008	269,653.89	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2007-08

Submit ID: 0006-91807658

01 Beaverhead County 0006 Beaverhead County H S

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2007)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2008) [a + b - c - d]	Current Portion Due FY2009	Long-Term Portion Due FY2010-
Governmental Activities*							
Compensated Absences	101,040.00	9,864.00	0.00	0.00	110,904.00	0.00	110,904.00
Total Governmental Activity Long-Term Liabilities	101,040.00	9,864.00	0.00	0.00	110,904.00	0.00	110,904.00

* 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.