



# Trustees' Financial Summary

FY2011-12

Submit ID: 0006-04945359

**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 no later than September 15th. (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*

## Certification

**Business Manager/Clerk:** Evelyn Mull

**Phone #:** (406) 683-2361

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

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

**Chair, Board of Trustees:** Gary Love

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

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

**County Superintendent:** Linda Marsh

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

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

## Software

Accounting Package: Black Mountain

For FY12 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

## FY2011-12

Submit ID: 0006-04945359

### 01 Beaverhead County

### 0006 Beaverhead County H S

#### Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
111	Miscellaneous State Grant	STATE		State
113	Alta Care Medicaid	LOCAL	local	
114	Medicaid	STATE	local	State
130	Gifted and Talented	STATE		State
144	Title II Part A	FEDERAL		84.367
220	Keith Lloyd Scholarship	LOCAL		
221	Evelyn Lloyd Scholarship	LOCAL		
222	STEWART SCHOLARSHIP	LOCAL		
223	Whitworth Scholarship	LOCAL		
314	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
327	Advancing Agriculture Education Program	STATE		NA
333	Stauffer Scholarship	LOCAL		
334	McFadden Scholarhsip	LOCAL		
335	DeLeon Scholarship	LOCAL		
336	Allen Scholarship	LOCAL		
391	Vo Ed Agriculture	STATE		State
394	Vo Ed Family & Consumer Science	STATE		State
395	Vo Ed Tech Ed/Industrial Arts	STATE		State
396	Vo Ed Business/Marketing	STATE		State
456	IDEA Part B	FEDERAL		84.027
823	Vo Ed Carl D Perkins-Comp	FEDERAL		84.048A



# Trustees' Financial Summary

FY2011-12

Submit ID: 0006-04945359

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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	474,676.34	165,500.25	825,171.18	
02	Taxes Receivable - Real and Personal (120-149)	90,141.92	26,931.21	1,077.82	
03	Taxes Receivable - Protested (150-159)	52,675.92	15,180.94	563.46	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	617,494.18	207,612.40	826,812.46	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	142,817.84	42,112.15	1,641.28	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	142,817.84	42,112.15	1,641.28	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	155,477.11	268.00		
48	Fund Balance for Budget	319,199.23	165,232.25	825,171.18	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	474,676.34	165,500.25	825,171.18	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	617,494.18	207,612.40	826,812.46	



# Trustees' Financial Summary

FY2011-12

Submit ID: 0006-04945359

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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	8,783.40	151,864.33	14,432.37	20,386.69
02	Taxes Receivable - Real and Personal (120-149)	25.64			1,943.42
03	Taxes Receivable - Protested (150-159)	6.37			1,340.51
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		927.09	4,033.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	8,815.41	152,791.42	18,465.37	23,670.62
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	32.01			3,283.93
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	32.01			3,283.93
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	8,783.40	152,791.42	18,465.37	20,386.69
52	<b>TOTAL FUND BALANCE/EQUITY</b>	8,783.40	152,791.42	18,465.37	20,386.69
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	8,815.41	152,791.42	18,465.37	23,670.62



# Trustees' Financial Summary

FY2011-12

Submit ID: 0006-04945359

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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	30,895.57		3,505.46	25,857.71
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	30,895.57		3,505.46	25,857.71
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	30,895.57		3,505.46	25,857.71
52	<b>TOTAL FUND BALANCE/EQUITY</b>	30,895.57		3,505.46	25,857.71
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	30,895.57		3,505.46	25,857.71



# Trustees' Financial Summary

FY2011-12

Submit ID: 0006-04945359

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



# Trustees' Financial Summary

FY2011-12

Submit ID: 0006-04945359

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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	392,119.09	110,488.20		
02	Taxes Receivable - Real and Personal (120-149)	4,334.21			
03	Taxes Receivable - Protested (150-159)	2,493.21			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	398,946.51	110,488.20		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	6,827.42			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	6,827.42			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	654.06	2,082.82		
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	391,465.03	108,405.38		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	392,119.09	110,488.20		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	398,946.51	110,488.20		



# Trustees' Financial Summary

FY2011-12

Submit ID: 0006-04945359

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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		463,630.36		
02	Taxes Receivable - Real and Personal (120-149)		4,091.07		
03	Taxes Receivable - Protested (150-159)		2,377.46		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		470,098.89		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		6,468.53		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		6,468.53		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget		463,630.36		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		463,630.36		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		470,098.89		



# Trustees' Financial Summary

FY2011-12

Submit ID: 0006-04945359

01 Beaverhead County  
0006 Beaverhead County H S

## Balance Sheet

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



# Trustees' Financial Summary

FY2011-12

Submit ID: 0006-04945359

01 Beaverhead County  
0006 Beaverhead County H S

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2011-12

Submit ID: 0006-04945359

01 Beaverhead County  
0006 Beaverhead County H S

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	32,706.15		212,737.08	10,189.72
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	32,706.15		212,737.08	10,189.72
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	32,706.15		212,737.08	10,189.72
52	<b>TOTAL FUND BALANCE/EQUITY</b>	32,706.15		212,737.08	10,189.72
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	32,706.15		212,737.08	10,189.72



# Trustees' Financial Summary

FY2011-12

Submit ID: 0006-04945359

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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	41,622.35	15,260.53		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	41,622.35	15,260.53		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)		15,260.53		
24	Other Current Liabilities (621-679)	41,622.35			
35	<b>TOTAL LIABILITIES</b>	41,622.35	15,260.53		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	41,622.35	15,260.53		



# Trustees' Financial Summary

FY2011-12

Submit ID: 0006-04945359

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



# Trustees' Financial Summary

FY2011-12

Submit ID: 0006-04945359

01 Beaverhead County  
0006 Beaverhead County H S

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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FY2011-12

Submit ID: 0006-04945359

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	2011 Value	2012 Value
1110 District Tax Levy	1,046,585.86	1,037,789.80
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	10,386.70	0.00
1190 Penalties and Interest on Taxes	5,099.94	2,338.53
1510 Interest Earnings	2,505.77	1,902.47
3110 Direct State Aid	939,875.74	1,141,400.29
3111 Quality Educator	86,046.01	86,042.97
3112 At Risk Student	0.00	9,857.65
3113 Indian Education For All	7,364.40	7,507.20
3114 American Indian Achievement Gap	1,000.00	600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	57,200.11	88,831.91
3120 State Guaranteed Tax Base Aid	336,750.26	351,561.86
3444 State School Block Grant	232,801.31	232,801.31
3730 HB645 State Special Education Allowable Costs	3,032.38	0.00
7800 ARRA - State Fiscal Stabilization Fund	106,053.23	0.00
7810 Education Jobs Fund	88,647.32	1,338.67
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>2,923,349.03</b>	<b>2,961,972.66</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	781,323.81	1,063,799.00
2XX Personal Services - Employee Benefits	237,895.64	248,816.85
6XX Supplies and Materials	140,912.73	95,166.64
7XX Property and Equipment Acquisition	16,754.00	0.00
8XX Other Expenditures	1,511.30	0.00
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	61,233.93	62,259.96
2XX Personal Services - Employee Benefits	9,231.93	9,234.68
6XX Supplies and Materials	7,737.18	10,229.84
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	94,072.05	102,502.85
2XX Personal Services - Employee Benefits	13,903.71	14,506.54
5XX Other Purchased Services	10,020.95	10,530.99
6XX Supplies and Materials	15,750.92	11,688.69
8XX Other Expenditures	27,549.79	19,431.59
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	105,163.91	105,810.53
2XX Personal Services - Employee Benefits	16,957.21	19,929.14
5XX Other Purchased Services	10,148.13	9,541.65



# Trustees' Financial Summary

FY2011-12

Submit ID: 0006-04945359

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	2011 Value	2012 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>24XX Support Services - School Administration</b>				
			6XX Supplies and Materials	3,879.87	4,663.20
			8XX Other Expenditures	462.00	470.00
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	148,494.08	145,652.20
			2XX Personal Services - Employee Benefits	38,846.94	42,614.50
			3XX Purchased Professional and Technical Services	51,901.96	41,716.40
			4XX Purchased Property Services	138,756.35	125,839.47
			5XX Other Purchased Services	14,451.00	4,745.00
			6XX Supplies and Materials	57,813.36	51,696.11
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	107,572.05	155,767.63
			2XX Personal Services - Employee Benefits	36,338.15	37,870.95
			3XX Purchased Professional and Technical Services	0.00	2,270.74
			6XX Supplies and Materials	2,544.10	3,385.30
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
			920 Resources Transferred to Other School Districts or Cooperatives	5,914.06	0.00
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	265,221.96	223,405.00
			6XX Supplies and Materials	9,000.00	9,000.00
	<b>710 School Sponsored Extracurricular Activities</b>				
	<b>34XX Extracurricular - Activities</b>				
			1XX Personal Services - Salaries	70,302.99	67,821.75
			6XX Supplies and Materials	18,130.00	23,772.04
	<b>720 School Sponsored Athletics</b>				
	<b>35XX Extracurricular - Athletics</b>				
			1XX Personal Services - Salaries	149,146.59	154,216.77
			6XX Supplies and Materials	71,424.57	65,004.20
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	106,053.23	0.00
	<b>781 Education Jobs Fund</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	88,647.32	1,338.67
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>2,935,067.77</u>	<u>2,944,698.88</u>



# Trustees' Financial Summary

FY2011-12

Submit ID: 0006-04945359

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						462,052.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,961,972.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,944,698.88	(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	155,477.11	Less Last Year	160,127.10	(4b)		-4,649.99	
						-4,649.99	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						474,676.34	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0006-04945359

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	2011 Value	2012 Value
1110 District Tax Levy	271,720.16	329,280.23
1190 Penalties and Interest on Taxes	107.75	0.00
1420 Trans Fees from Other Schl Dists Within State	52,465.84	46,795.87
2220 County On-Schedule Trans Reimb	153,843.35	136,353.15
3210 State On-Schedule Trans Reimb	83,292.35	136,353.15
3444 State School Block Grant	8,887.16	8,887.16

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>570,316.61</u>	<u>657,669.56</u>
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### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	86,199.99	74,431.15
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	8,094.98	7,879.40
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	259,597.29	256,614.26
2XX Personal Services - Employee Benefits	41,728.52	42,159.01
3XX Purchased Professional and Technical Services	0.00	650.00
4XX Purchased Property Services	51,151.88	44,237.84
5XX Other Purchased Services	24,341.12	9,756.30
6XX Supplies and Materials	112,220.83	156,218.59
8XX Other Expenditures	11,217.27	16,693.25

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>594,551.88</u>	<u>608,639.80</u>
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# Trustees' Financial Summary

FY2011-12

Submit ID: 0006-04945359

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						120,027.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						657,669.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						608,639.80	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	268.00	Less Last Year	3,824.67	(4b)		-3,556.67	
						-3,556.67	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						165,500.25	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0006-04945359

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	2011 Value	2012 Value
1110 District Tax Levy	1,675.67	0.00
1510 Interest Earnings	0.00	1,962.48
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>1,675.67</u>	<u>1,962.48</u>

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	6,955.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>6,955.00</u>	<u>0.00</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance	823,208.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,962.48	(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)
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)	825,171.18	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0006-04945359

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	2011 Value	2012 Value
1110 District Tax Levy	26.91	0.00
1510 Interest Earnings	0.00	20.90
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>26.91</u>	<u>20.90</u>

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 5XX Other Purchased Services	2,800.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>2,800.00</u>	<u>0.00</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance	8,762.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20.90	(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)	8,783.40	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0006-04945359

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	2011 Value	2012 Value
1510 Interest Earnings	777.87	273.42
2240 County Retirement Distribution	348,863.09	349,840.53
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	349,640.96	350,113.95

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	185,535.93	190,188.94
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	9,239.18	9,393.23
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	26,190.06	26,437.89
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	18,504.00	20,283.38
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	19,359.87	18,646.93
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	34,732.56	33,210.05
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	24,382.07	23,637.14
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
920 Resources Transferred to Other School Districts or Cooperatives	7,392.88	0.00
<b>710 School Sponsored Extracurricular Activities</b>		
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	8,209.51	7,808.15
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	17,072.34	17,376.29
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	350,618.40	346,982.00



# Trustees' Financial Summary

FY2011-12

Submit ID: 0006-04945359

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						149,659.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						350,113.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						346,982.00	(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)						152,791.42	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0006-04945359

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	2012 Value
<b>113 Alta Care Medicaid</b>	
3355 Medicaid - Miscellaneous	112,360.72
<b>114 Medicaid</b>	
3355 Medicaid - Miscellaneous	6,881.76
<b>130 Gifted and Talented</b>	
3600 State Gifted & Talented Reimbursement	897.00
<b>144 Title II Part A</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	12,859.00
<b>314 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	83,750.00
<b>327 Advancing Agriculture Education Program</b>	
3270 State - Advancing Agriculture Education	500.00
<b>391 Vo Ed Agriculture</b>	
3900 State Career & Technical Ed Entitlement	1,831.00
<b>394 Vo Ed Family &amp; Consumer Science</b>	
3900 State Career & Technical Ed Entitlement	1,040.00
<b>395 Vo Ed Tech Ed/Industrial Arts</b>	
3900 State Career & Technical Ed Entitlement	1,112.00
<b>396 Vo Ed Business/Marketing</b>	
3900 State Career & Technical Ed Entitlement	1,404.00
<b>456 IDEA Part B</b>	
4560 IDEA, Part B, Children with Disabilities	49,127.00
<b>823 Vo Ed Carl D Perkins-Comp</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	22,279.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	294,041.48

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

PRC Program Function Object	2012 Value
<b>111 Miscellaneous State Grant</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	151.50
<b>113 Alta Care Medicaid</b>	
<b>280 Special Education - Local and State</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	112,360.72
<b>130 Gifted and Talented</b>	



# Trustees' Financial Summary

FY2011-12

Submit ID: 0006-04945359

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	2012 Value
<b>130 Gifted and Talented</b>	
<b>360 State Gifted &amp; Talented Reimbursement</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	442.45
2XX Personal Services - Employee Benefits	56.67
6XX Supplies and Materials	397.26
	896.38
<b>130 Subtotal</b>	
<b>144 Title II Part A</b>	
<b>430 Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	3,999.15
2XX Personal Services - Employee Benefits	1,984.00
3XX Purchased Professional and Technical Services	3,875.00
5XX Other Purchased Services	3,000.85
	12,859.00
<b>144 Subtotal</b>	
<b>314 Title I, Part A, Improving Basic Programs</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	58,594.04
2XX Personal Services - Employee Benefits	25,155.96
	83,750.00
<b>314 Subtotal</b>	
<b>327 Advancing Agriculture Education Program</b>	
<b>327 State - Advancing Agriculture Education</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	500.00
<b>391 Vo Ed Agriculture</b>	
<b>391 State Career &amp; Technical Ed Entitlement - Agriculture</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	1,831.00
<b>394 Vo Ed Family &amp; Consumer Science</b>	
<b>394 State Career &amp; Technical Ed Entitlement - Family &amp; Consumer Sciences</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	1,040.00
<b>395 Vo Ed Tech Ed/Industrial Arts</b>	
<b>395 State Career &amp; Technical Ed Entitlement - Technology Ed/Industrial Arts</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	1,112.00
<b>396 Vo Ed Business/Marketing</b>	
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>	
<b>1XXX Instruction</b>	



# Trustees' Financial Summary

FY2011-12

Submit ID: 0006-04945359

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	2012 Value
<b>396 Vo Ed Business/Marketing</b>	
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	1,404.00
<b>456 IDEA Part B</b>	
<b>456 IDEA, Part B, Children with Disabilities</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	22,341.67
2XX Personal Services - Employee Benefits	3,501.65
3XX Purchased Professional and Technical Services	21,977.43
6XX Supplies and Materials	1,305.00
<b>456 Subtotal</b>	49,125.75
<b>823 Vo Ed Carl D Perkins-Comp</b>	
<b>451 Carl Perkins (Federal Vo-Ed) - Basic Grant</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	1,775.04
6XX Supplies and Materials	20,368.96
810 Dues and Fees	135.00
<b>823 Subtotal</b>	22,279.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	287,309.35

### Schedule Of Changes Worksheet

Beginning Fund Balance	11,733.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	294,041.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	287,309.35	(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)	18,465.37	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0006-04945359

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
111 Miscellaneous State Grant	0.00	151.50	-151.50
113 Alta Care Medicaid	112,360.72	112,360.72	0.00
114 Medicaid	6,881.76	0.00	6,881.76
130 Gifted and Talented	897.00	896.38	0.62
144 Title II Part A	12,859.00	12,859.00	0.00
314 Title I, Part A, Improving Basic Programs	83,750.00	83,750.00	0.00
327 Advancing Agriculture Education Program	500.00	500.00	0.00
391 Vo Ed Agriculture	1,831.00	1,831.00	0.00
394 Vo Ed Family & Consumer Science	1,040.00	1,040.00	0.00
395 Vo Ed Tech Ed/Industrial Arts	1,112.00	1,112.00	0.00
396 Vo Ed Business/Marketing	1,404.00	1,404.00	0.00
456 IDEA Part B	49,127.00	49,125.75	1.25
823 Vo Ed Carl D Perkins-Comp	22,279.00	22,279.00	0.00
<b>Total</b>	<b>294,041.48</b>	<b>287,309.35</b>	<b>6,732.13</b>



# Trustees' Financial Summary

FY2011-12

Submit ID: 0006-04945359

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	2011 Value	2012 Value
1110 District Tax Levy	28,632.63	20,209.27
1190 Penalties and Interest on Taxes	9.78	0.00
1340 Fees for Adult Education	895.00	525.00
1510 Interest Earnings	463.10	194.98
1900 Other Revenue from Local Sources	60.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>30,060.51</b>	<b>20,929.25</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	32,802.34	27,240.33
2XX Personal Services - Employee Benefits	0.00	3,741.05
6XX Supplies and Materials	7,689.23	4,518.12
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>40,491.57</b>	<b>35,499.50</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		34,956.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		20,929.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		35,499.50	(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)		20,386.69	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0006-04945359

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	2011 Value	2012 Value
1510 Interest Earnings	260.95	145.33
1982 Summer Session - Driver's Education Fees	9,910.00	10,585.00
3260 State Driver's Education Reimbursement	2,574.15	4,158.80
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	12,745.10	14,889.13

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

PRC Program Function Object	2011 Value	2012 Value
180 Summer School		
1XXX Instruction		
1XX Personal Services - Salaries	8,625.00	4,968.00
2XX Personal Services - Employee Benefits	1.29	0.00
6XX Supplies and Materials	6,707.88	3,919.08
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	15,334.17	8,887.08

### Schedule Of Changes Worksheet

Beginning Fund Balance	24,893.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,889.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,887.08	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	30,895.57	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0006-04945359

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	2011 Value	2012 Value
1910 Rentals	64,664.98	16,885.19
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	64,664.98	16,885.19

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
8XX Other Expenditures	68,501.96	0.00
26XX Operation and Maintenance of Plant Services		
8XX Other Expenditures	0.00	18,619.80
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	68,501.96	18,619.80

### Schedule Of Changes Worksheet

Beginning Fund Balance		5,240.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		16,885.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		18,619.80	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		3,505.46	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0006-04945359

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	2011 Value	2012 Value
1510 Interest Earnings	0.00	61.49
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	61.49

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

PRC Program Function Object	2011 Value	2012 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	25,796.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	61.49	(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)	25,857.71	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0006-04945359

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	2011 Value	2012 Value
1110 District Tax Levy	59,051.44	50,672.83
1190 Penalties and Interest on Taxes	15.96	0.00
1510 Interest Earnings	0.00	2,593.79
3281 State Technology Aid	2,766.33	2,858.61
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>61,833.73</u>	<u>56,125.23</u>

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials	0.00	54,656.88
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>0.00</u>	<u>54,656.88</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance	389,996.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	56,125.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	54,656.88	(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                      654.06    Less Last Year                      0.00                      (4b)	654.06	
	654.06	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	392,119.09	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0006-04945359

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	2011 Value	2012 Value
1510 Interest Earnings	0.00	271.53
1900 Other Revenue from Local Sources	20,098.16	66,270.47
3445 State Combined Fund School Block Grant	24,756.42	24,756.42
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>44,854.58</u>	<u>91,298.42</u>

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	27,747.62
950		
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	270,137.33	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>270,137.33</u>	<u>27,747.62</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance		44,854.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		91,298.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		27,747.62	(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	2,082.82		
Less Last Year	0.00	(4b)	2,082.82
			2,082.82 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		110,488.20	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0006-04945359

01 Beaverhead County  
0006 Beaverhead County H S

## Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	49,191.37	50,672.65
1190 Penalties and Interest on Taxes	15.96	0.00
1510 Interest Earnings	1,104.16	2,582.18
<b>950</b>		
9710 Residual Equity Transfers In	270,137.33	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>320,448.82</u>	<u>53,254.83</u>

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	0.00	5,854.23
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>0.00</u>	<u>5,854.23</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance		416,229.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		53,254.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		5,854.23	(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	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		463,630.36	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0006-04945359

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	2011 Value	2012 Value
1510 Interest Earnings	1,319.00	0.00
<b>220 Keith Lloyd Scholarship</b>		
1510 Interest Earnings	0.00	11.64
<b>221 Evelyn Lloyd Scholarship</b>		
1510 Interest Earnings	0.00	11.64
<b>222 STEWART SCHOLARSHIP</b>		
1510 Interest Earnings	0.00	530.63
<b>223 Whitworth Scholarship</b>		
1510 Interest Earnings	0.00	23.28
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,319.00	577.19

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

PRC Program Function Object	2011 Value	2012 Value
<b>8XX Community Services Programs</b>		
33XX Community Services		
870 Student Scholarships	1,370.61	0.00
<b>222 STEWART SCHOLARSHIP</b>		
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	0.00	1,500.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,370.61	1,500.00



# Trustees' Financial Summary

FY2011-12

Submit ID: 0006-04945359

01 Beaverhead County  
0006 Beaverhead County H S

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 81 - Private Purpose Trust (spend interest only)

#### Schedule Of Changes Worksheet

Beginning Fund Balance						33,628.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						577.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,500.00	(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)						32,706.15	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0006-04945359

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	2011 Value	2012 Value
1700 Student Extracurricular Activity Receipts	300,562.09	0.00
1XXX Revenues from Student Activities	0.00	358,390.53
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	300,562.09	358,390.53

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

PRC Program Function Object	2011 Value	2012 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	299,692.60	330,619.24
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	299,692.60	330,619.24

### Schedule Of Changes Worksheet

Beginning Fund Balance	184,965.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	358,390.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	330,619.24	(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)	212,737.08	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0006-04945359

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	2011 Value	2012 Value
1510 Interest Earnings	3,703.80	0.00
<b>333 Stauffer Scholarship</b>		
1510 Interest Earnings	0.00	51.49
<b>334 McFadden Scholarship</b>		
1510 Interest Earnings	0.00	7.24
<b>335 DeLeon Scholarship</b>		
1510 Interest Earnings	0.00	297.48
<b>336 Allen Scholarship</b>		
1510 Interest Earnings	0.00	56.63
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>3,703.80</u>	<u>412.84</u>

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

PRC Program Function Object	2011 Value	2012 Value
<b>8XX Community Services Programs</b>		
<b>33XX Community Services</b>		
870 Student Scholarships	3,201.12	0.00
<b>333 Stauffer Scholarship</b>		
<b>8XX Community Services Programs</b>		
<b>33XX Community Services</b>		
870 Student Scholarships	0.00	2,148.59
<b>335 DeLeon Scholarship</b>		
<b>8XX Community Services Programs</b>		
<b>33XX Community Services</b>		
870 Student Scholarships	0.00	751.58
<b>336 Allen Scholarship</b>		
<b>8XX Community Services Programs</b>		
<b>33XX Community Services</b>		
870 Student Scholarships	0.00	300.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>3,201.12</u>	<u>3,200.17</u>



# Trustees' Financial Summary

FY2011-12

Submit ID: 0006-04945359

01 Beaverhead County  
0006 Beaverhead County H S

## Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

### Schedule Of Changes Worksheet

Beginning Fund Balance						12,977.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						412.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,200.17	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						10,189.72	(5)



# Trustees' Financial Summary

## FY2011-12

Submit ID: 0006-04945359

### 01 Beaverhead County 0006 Beaverhead County H S

#### Detail Expenditure

Fund	Account	Description	2011 Value	2012 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	59,766.00	62,260.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	223,405.00
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	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,221,452.47	1,126,058.96
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	5,480.86	948.60
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	108,866.00	125,839.47
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	2,800.00	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

FY2011-12

Submit ID: 0006-04945359

01 Beaverhead County  
0006 Beaverhead County H S

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	55,402.40
b. Related Services Block Grant Entitlement	18,466.24
c. Total Entitlements Subject to Reversion	73,868.64

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	98,245.29
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	199,294.62
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:**

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

**Percentage of Special Ed Funding FY2014 Maximum Budget: 100%**



# Trustees' Financial Summary

## FY2011-12

Submit ID: 0006-04945359

### 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	155,767.63	0.00	0.00	0.00
280	1XXX	2XX	37,870.95	0.00	0.00	0.00
280	1XXX	3XX	2,270.74	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00
280	1XXX	6XX	3,385.30	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	0.00	0.00	0.00	0.00
<b>Totals</b>			199,294.62	0.00	0.00	199,294.62

*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 FY12.



# Trustees' Financial Summary

FY2011-12

Submit ID: 0006-04945359

01 Beaverhead County  
0006 Beaverhead County H S

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	153,821.24	0.00	0.00	0.00	153,821.24
Land Improvements	541,063.91	0.00	0.00	0.00	541,063.91
Buildings	2,708,947.82	0.00	0.00	0.00	2,708,947.82
*** Machinery and Equipment	2,568,003.19	-17,822.48	119,677.67	84,209.18	2,585,649.20
Totals at Historical Cost	5,971,836.16	-17,822.48	119,677.67	84,209.18	5,989,482.17
Less Accumulated Depreciation For:					
Improvement Accum	292,292.84	0.00	25,598.20	0.00	317,891.04
Building Accum	1,503,500.67	0.00	76,675.12	0.00	1,580,175.79
*** Machinery and Equipment Accum	1,740,499.56	5,658.00	176,005.23	4,355.00	1,917,807.79
Total Accumulated Depreciation	3,536,293.07	5,658.00	278,278.55	4,355.00	3,815,874.62
Governmental Activities, Capital Assets, net	2,435,543.09	-23,480.48	-158,600.88	79,854.18	2,173,607.55

\* 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.

Depreciation by Function for FY2012	Governmental Activities	Business-Type Activities	Adjustments
-------------------------------------	-------------------------	--------------------------	-------------

Total Depreciation for FY2012

\*\*\* Has comment.



# Trustees' Financial Summary

FY2011-12

Submit ID: 0006-04945359

01 Beaverhead County  
0006 Beaverhead County H S

## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
<b>Governmental Activities*</b>							
Compensated Absences	123,511.00	8,460.00	0.00	0.00	131,971.00	0.00	131,971.00
Total Governmental Activity							
Long-Term Liabilities	123,511.00	8,460.00	0.00	0.00	131,971.00	0.00	131,971.00

\* 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.