



Trustees' Financial Summary

FY2013-14

Submit ID: 0006-30594303

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: Ramona Glaus

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 FY14 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, 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, 13, 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

FY2013-14

Submit ID: 0006-30594303

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
143	Probation Tutoring Grant	LOCAL		
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
315	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	Brian Johnson Scholarship	LOCAL		
336	Allen Scholarship	LOCAL		
391	Vo Ed Agriculture	STATE		State
393	Vo Ed Health Occupations	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
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
437	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	FEDERAL		84.358B
456	IDEA Part B	FEDERAL		84.027
472	ACT Writing Grant	STATE		
823	Vo Ed Carl D Perkins-Comp	FEDERAL		84.048A



Trustees' Financial Summary

FY2013-14

Submit ID: 0006-30594303

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)	511,587.57	90,311.86	949,781.30	
02	Taxes Receivable - Real and Personal (120-149)	51,805.37	17,128.09	14,250.08	
03	Taxes Receivable - Protested (150-159)	57,723.31	16,783.85	2,083.96	
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	621,116.25	124,223.80	966,115.34	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	109,528.68	33,911.94	16,334.04	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	179,439.54	36,600.00	190,873.10	
48	Fund Balance for Budget	332,148.03	53,711.86	758,908.20	
52	TOTAL FUND BALANCE/EQUITY	511,587.57	90,311.86	949,781.30	
53	TOTAL LIABILITIES AND FUND BALANCE	621,116.25	124,223.80	966,115.34	



Trustees' Financial Summary

FY2013-14

Submit ID: 0006-30594303

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)	7,011.26	111,731.47	37,988.79	28,033.24
02	Taxes Receivable - Real and Personal (120-149)	10.83			1,182.17
03	Taxes Receivable - Protested (150-159)	6.37			1,444.30
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			2,822.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	7,028.46	111,731.47	40,810.79	30,659.71
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	17.20			2,626.47
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	7,011.26	111,731.47	40,810.79	28,033.24
52	TOTAL FUND BALANCE/EQUITY	7,011.26	111,731.47	40,810.79	28,033.24
53	TOTAL LIABILITIES AND FUND BALANCE	7,028.46	111,731.47	40,810.79	30,659.71



Trustees' Financial Summary

FY2013-14

Submit ID: 0006-30594303

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)	37,202.13			26,015.85
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	37,202.13			26,015.85
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	37,202.13			26,015.85
52	TOTAL FUND BALANCE/EQUITY	37,202.13			26,015.85
53	TOTAL LIABILITIES AND FUND BALANCE	37,202.13			26,015.85



Trustees' Financial Summary

FY2013-14

Submit ID: 0006-30594303

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				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2013-14

Submit ID: 0006-30594303

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)	387,670.57	340,975.80		
02	Taxes Receivable - Real and Personal (120-149)	2,581.39			
03	Taxes Receivable - Protested (150-159)	2,722.82			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	392,974.78	340,975.80		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	5,304.21			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	29,000.00			
39	Reserve for Endowments (954)				
48	Fund Balance for Budget	358,670.57	340,975.80		
52	TOTAL FUND BALANCE/EQUITY	387,670.57	340,975.80		
53	TOTAL LIABILITIES AND FUND BALANCE	392,974.78	340,975.80		



Trustees' Financial Summary

FY2013-14

Submit ID: 0006-30594303

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)		516,302.17		
02	Taxes Receivable - Real and Personal (120-149)		572.95		
03	Taxes Receivable - Protested (150-159)		2,364.59		
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		519,239.71		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		2,937.54		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		12,548.10		
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget		503,754.07		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		516,302.17		



Trustees' Financial Summary

FY2013-14

Submit ID: 0006-30594303

01 Beaverhead County
0006 Beaverhead County H S

53	TOTAL LIABILITIES AND FUND BALANCE		519,239.71	
----	------------------------------------	--	------------	--

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (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				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	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

FY2013-14

Submit ID: 0006-30594303

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)
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				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2013-14

Submit ID: 0006-30594303

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))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	32,205.40	887.02	246,905.71	30,939.74
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	32,205.40	887.02	246,905.71	30,939.74
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	32,205.40	887.02	246,905.71	30,939.74
52	TOTAL FUND BALANCE/EQUITY	32,205.40	887.02	246,905.71	30,939.74
53	TOTAL LIABILITIES AND FUND BALANCE	32,205.40	887.02	246,905.71	30,939.74



Trustees' Financial Summary

FY2013-14

Submit ID: 0006-30594303

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)	101,323.95	24,501.05		
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	101,323.95	24,501.05		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	101,323.95	24,501.05		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	101,323.95	24,501.05		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	101,323.95	24,501.05		



Trustees' Financial Summary

FY2013-14

Submit ID: 0006-30594303

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					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	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

FY2013-14

Submit ID: 0006-30594303

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					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	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

FY2013-14

Submit ID: 0006-30594303

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	2013 Value	2014 Value
1110 District Tax Levy	1,000,163.65	979,268.29
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	28,880.61	0.00
1190 Penalties and Interest on Taxes	0.00	4,359.37
1510 Interest Earnings	1,032.98	769.44
1900 Other Revenue from Local Sources	260.34	0.00
3110 Direct State Aid	1,139,796.36	1,187,112.43
3111 Quality Educator	85,176.00	79,088.96
3112 At Risk Student	8,439.82	7,473.14
3113 Indian Education For All	7,282.80	7,466.40
3114 American Indian Achievement Gap	800.00	1,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	77,296.93	84,478.40
3116 Data For Achievement	0.00	3,660.00
3120 State Guaranteed Tax Base Aid	352,521.92	386,757.65
3444 State School Block Grant	250,892.19	250,892.19
3446 SB372 Block Grant Reimbursement	9,057.52	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,961,601.12	2,992,326.27

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	1,025,413.03	1,039,943.80
2XX Personal Services - Employee Benefits	227,907.00	222,677.23
5XX Other Purchased Services	193.00	1,427.93
6XX Supplies and Materials	130,836.55	158,388.14
7XX Property and Equipment Acquisition	12,273.41	13,023.41
222X Educational Media Services		
1XX Personal Services - Salaries	63,629.04	64,838.04
2XX Personal Services - Employee Benefits	8,364.57	5,243.87
6XX Supplies and Materials	13,238.60	12,533.27
23XX Support Services - General Administration		
1XX Personal Services - Salaries	62,505.65	62,492.47
2XX Personal Services - Employee Benefits	7,775.43	7,054.04
3XX Purchased Professional and Technical Services	0.00	8,800.00
5XX Other Purchased Services	10,498.24	10,437.48
6XX Supplies and Materials	13,072.21	9,179.74
8XX Other Expenditures	19,384.62	7,813.96
24XX Support Services - School Administration		
1XX Personal Services - Salaries	105,535.36	114,404.80
2XX Personal Services - Employee Benefits	21,891.88	27,105.83



Trustees' Financial Summary

FY2013-14

Submit ID: 0006-30594303

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	2013 Value	2014 Value
	1XX Regular Education Programs - Elementary/Secondary				
	24XX Support Services - School Administration				
			5XX Other Purchased Services	15,495.32	21,873.26
			6XX Supplies and Materials	2,462.87	4,760.13
			8XX Other Expenditures	470.00	530.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	39,999.91	41,000.68
			2XX Personal Services - Employee Benefits	7,375.12	6,874.22
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	146,802.04	156,666.30
			2XX Personal Services - Employee Benefits	41,244.54	35,063.49
			3XX Purchased Professional and Technical Services	23,219.74	14,081.87
			4XX Purchased Property Services	102,389.26	143,794.63
			5XX Other Purchased Services	43,225.00	33,875.00
			6XX Supplies and Materials	54,462.60	14,248.06
			7XX Property and Equipment Acquisition	53,665.00	53,359.67
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	105,814.20	108,895.15
			2XX Personal Services - Employee Benefits	37,615.95	30,616.70
			3XX Purchased Professional and Technical Services	175.00	7,880.45
			6XX Supplies and Materials	103.00	1,005.03
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			1XX Personal Services - Salaries	217,918.00	224,162.00
			6XX Supplies and Materials	9,000.00	9,000.00
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	68,853.33	66,879.05
			6XX Supplies and Materials	21,987.03	22,164.10
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	161,755.89	155,037.59
			6XX Supplies and Materials	68,162.12	79,132.69
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,944,714.51	2,996,264.08



Trustees' Financial Summary

FY2013-14

Submit ID: 0006-30594303

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						556,349.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,992,326.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,996,264.08	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	179,439.54	Less Last Year	220,263.83	(4b)		-40,824.29	
						-40,824.29	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						511,587.57	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0006-30594303

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	2013 Value	2014 Value
1110 District Tax Levy	281,513.08	337,442.18
1190 Penalties and Interest on Taxes	0.00	1,263.06
2220 County On-Schedule Trans Reimb	138,196.78	129,349.80
3210 State On-Schedule Trans Reimb	138,196.80	129,349.81
3444 State School Block Grant	14,698.39	14,698.39
3446 SB372 Block Grant Reimbursement	2,909.49	0.00

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	575,514.54	612,103.24
--	------------	------------

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	46,870.87	52,661.35
2XX Personal Services - Employee Benefits	6,076.30	6,730.61
24XX Support Services - School Administration		
1XX Personal Services - Salaries	7,984.05	20,537.20
25XX Support Services - Business		
1XX Personal Services - Salaries	30,350.11	31,557.98
2XX Personal Services - Employee Benefits	4,897.64	6,583.18
27XX Student Transportation Services		
1XX Personal Services - Salaries	227,800.93	236,753.62
2XX Personal Services - Employee Benefits	34,671.42	35,960.10
3XX Purchased Professional and Technical Services	7,524.77	670.00
4XX Purchased Property Services	56,047.42	31,708.99
5XX Other Purchased Services	32,708.80	11,849.47
6XX Supplies and Materials	162,899.65	179,471.23
7XX Property and Equipment Acquisition	0.00	36,200.00
8XX Other Expenditures	17,378.60	13,243.88

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	635,210.56	663,927.61
--	------------	------------



Trustees' Financial Summary

FY2013-14

Submit ID: 0006-30594303

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						151,005.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						612,103.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						663,927.61	(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	36,600.00	Less Last Year	45,468.86	(4b)		-8,868.86	
						-8,868.86	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						90,311.86	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0006-30594303

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	2013 Value	2014 Value
1110 District Tax Levy	293,170.36	324,115.85
1190 Penalties and Interest on Taxes	0.00	1,204.50
1510 Interest Earnings	2,315.72	1,584.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	295,486.08	326,904.43

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	0.00	34,638.68
7XX Property and Equipment Acquisition	229,031.78	424,983.03
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	229,031.78	459,621.71

Schedule Of Changes Worksheet

Beginning Fund Balance	891,625.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	326,904.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	459,621.71	(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	190,873.10	
Less Last Year	0.00	(4b)
	190,873.10	
	190,873.10	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	949,781.30	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0006-30594303

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	2013 Value	2014 Value
1110 District Tax Levy	24.74	0.00
1510 Interest Earnings	25.92	17.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	50.66	17.20

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 5XX Other Purchased Services	1,840.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,840.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	6,994.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17.20	(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)	7,011.26	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0006-30594303

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	2013 Value	2014 Value
1510 Interest Earnings	90.12	42.00
2240 County Retirement Distribution	346,708.58	380,000.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	346,798.70	380,042.65

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	186,197.52	199,345.87
810 Dues and Fees	0.00	73,322.35
222X Educational Media Services		
2XX Personal Services - Employee Benefits	9,618.10	10,541.47
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	17,531.79	18,709.42
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	18,767.58	21,498.50
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	9,257.64	11,164.95
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	19,525.70	22,437.03
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	28,236.66	33,796.60
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	20,830.38	16,701.15
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	7.64
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	8,392.34	8,748.81
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	17,245.46	16,024.34
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	335,603.17	432,298.13



Trustees' Financial Summary

FY2013-14

Submit ID: 0006-30594303

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	163,986.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	380,042.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	432,298.13	(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 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	111,731.47	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0006-30594303

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	2014 Value
111 Miscellaneous State Grant	
1900 Other Revenue from Local Sources	4,996.00
113 Alta Care Medicaid	
3355 Medicaid - Miscellaneous	131,505.77
144 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	12,864.00
314 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	65,550.00
327 Advancing Agriculture Education Program	
3270 State - Advancing Agriculture Education	1,500.00
391 Vo Ed Agriculture	
3900 State Career & Technical Ed Entitlement	2,651.00
393 Vo Ed Health Occupations	
3900 State Career & Technical Ed Entitlement	1,009.00
394 Vo Ed Family & Consumer Science	
3900 State Career & Technical Ed Entitlement	1,403.00
395 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	860.00
396 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	1,318.00
412 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	10,908.00
437 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	3,342.00
456 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	55,437.00
472 ACT Writing Grant	
4710 GEAR UP	1,000.00
823 Vo Ed Carl D Perkins-Comp	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	20,994.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	315,337.77

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

PRC Program Function Object	2014 Value
111 Miscellaneous State Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	



Trustees' Financial Summary

FY2013-14

Submit ID: 0006-30594303

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	2014 Value
393 Vo Ed Health Occupations	
393 State Career & Technical Ed Entitlement - Health Occupations	
1XXX Instruction	
1XX Personal Services - Salaries	362.50
2XX Personal Services - Employee Benefits	59.51
6XX Supplies and Materials	586.99
	1,009.00
393 Subtotal	
394 Vo Ed Family & Consumer Science	
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences	
1XXX Instruction	
6XX Supplies and Materials	1,403.00
395 Vo Ed Tech Ed/Industrial Arts	
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts	
1XXX Instruction	
6XX Supplies and Materials	860.00
396 Vo Ed Business/Marketing	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,318.00
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	5,561.05
2XX Personal Services - Employee Benefits	915.18
5XX Other Purchased Services	4,299.20
6XX Supplies and Materials	132.57
	10,908.00
412 Subtotal	
437 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
6XX Supplies and Materials	3,342.00
456 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	30,994.22
2XX Personal Services - Employee Benefits	17,030.61
3XX Purchased Professional and Technical Services	8,311.25
6XX Supplies and Materials	990.98
	57,327.06
456 Subtotal	
472 ACT Writing Grant	



Trustees' Financial Summary

FY2013-14

Submit ID: 0006-30594303

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	2014 Value
472	ACT Writing Grant			
	471 GEAR UP			
		1XXX Instruction		
			3XX Purchased Professional and Technical Services	625.00
			6XX Supplies and Materials	375.00
			472 Subtotal	1,000.00
823	Vo Ed Carl D Perkins-Comp			
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX Instruction		
			5XX Other Purchased Services	5,033.00
			6XX Supplies and Materials	15,961.95
			823 Subtotal	20,994.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				308,967.65

Schedule Of Changes Worksheet

Beginning Fund Balance					35,206.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					315,337.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					308,967.65	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	766.00	(4b)	-766.00	
					-766.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					40,810.79	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
111 Miscellaneous State Grant	4,996.00	4,996.00	0.00
113 Alta Care Medicaid	131,505.77	121,495.85	10,009.92
114 Medicaid	0.00	1,748.26	-1,748.26
144 Title II Part A	12,864.00	12,864.00	0.00



Trustees' Financial Summary

FY2013-14

Submit ID: 0006-30594303

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
314 Title I, Part A, Improving Basic Programs	65,550.00	6,710.37	58,839.63
315 Title I, Part A, Improving Basic Programs	0.00	58,840.16	-58,840.16
327 Advancing Agriculture Education Program	1,500.00	1,500.00	0.00
391 Vo Ed Agriculture	2,651.00	2,651.00	0.00
393 Vo Ed Health Occupations	1,009.00	1,009.00	0.00
394 Vo Ed Family & Consumer Science	1,403.00	1,403.00	0.00
395 Vo Ed Tech Ed/Industrial Arts	860.00	860.00	0.00
396 Vo Ed Business/Marketing	1,318.00	1,318.00	0.00
412 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	10,908.00	10,908.00	0.00
437 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	3,342.00	3,342.00	0.00
456 IDEA Part B	55,437.00	57,327.06	-1,890.06
472 ACT Writing Grant	1,000.00	1,000.00	0.00
823 Vo Ed Carl D Perkins-Comp	20,994.00	20,994.95	-0.95
Total	315,337.77	308,967.65	6,370.12



Trustees' Financial Summary

FY2013-14

Submit ID: 0006-30594303

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	2013 Value	2014 Value
1110 District Tax Levy	14,414.94	21,420.70
1190 Penalties and Interest on Taxes	0.00	70.09
1340 Fees for Adult Education	975.00	675.00
1510 Interest Earnings	41.76	0.00
1900 Other Revenue from Local Sources	0.00	3.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	15,431.70	22,169.47

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

PRC Program Function Object	2013 Value	2014 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	14,495.75	3,618.75
2XX Personal Services - Employee Benefits	4,137.43	852.94
6XX Supplies and Materials	5,565.63	1,284.12
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	24,198.81	5,755.81

Schedule Of Changes Worksheet

Beginning Fund Balance		11,619.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		22,169.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		5,755.81	(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)		28,033.24	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0006-30594303

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	2013 Value	2014 Value
1510 Interest Earnings	91.80	97.06
1982 Summer Session - Driver's Education Fees	14,835.00	9,460.00
3260 State Driver's Education Reimbursement	4,831.93	5,166.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	19,758.73	14,723.29

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

PRC Program Function Object	2013 Value	2014 Value
180 Summer School		
1XXX Instruction		
1XX Personal Services - Salaries	12,567.00	0.00
6XX Supplies and Materials	1,989.26	0.00
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	10,750.00
6XX Supplies and Materials	0.00	2,869.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	14,556.26	13,619.20

Schedule Of Changes Worksheet

Beginning Fund Balance	36,098.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,723.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	13,619.20	(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)	37,202.13	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0006-30594303

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	2013 Value	2014 Value
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	0.00

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
7XX Property and Equipment Acquisition	0.00	3,505.46
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	3,505.46

Schedule Of Changes Worksheet

Beginning Fund Balance	3,505.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,505.46	(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)
	0.00	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0006-30594303

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	2013 Value	2014 Value
1510 Interest Earnings	94.01	64.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>94.01</u>	<u>64.13</u>

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

PRC Program Function Object	2013 Value	2014 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		25,951.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		64.13	(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	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		26,015.85	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0006-30594303

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	2013 Value	2014 Value
1110 District Tax Levy	51,433.07	49,526.44
1190 Penalties and Interest on Taxes	0.00	217.48
1510 Interest Earnings	1,660.04	1,289.06
1900 Other Revenue from Local Sources	579.06	6,605.88
3281 State Technology Aid	2,770.18	5,579.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	56,442.35	63,218.37

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	14,399.18	11,163.34
7XX Property and Equipment Acquisition	46,427.00	0.00
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	0.00	362.74
6XX Supplies and Materials	0.00	30,694.92
7XX Property and Equipment Acquisition	0.00	49,408.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	60,826.18	91,629.00

Schedule Of Changes Worksheet

Beginning Fund Balance	393,687.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	63,218.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	91,629.00	(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	29,000.00	
Less Last Year	6,605.88	(4b)
	22,394.12	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	387,670.57	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0006-30594303

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	2013 Value	2014 Value
1510 Interest Earnings	194.41	485.17
1900 Other Revenue from Local Sources	116,989.05	124,120.04
3445 State Combined Fund School Block Grant	26,864.21	26,864.21
3447 SB372 Combined Block Grant Reimbursement	1,055.30	0.00
143 Probation Tutoring Grant		
1900 Other Revenue from Local Sources	3,375.00	2,725.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	148,477.97	154,194.42

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	25,041.12	16,612.85
7XX Property and Equipment Acquisition	0.00	28,448.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	25,041.12	45,060.85

Schedule Of Changes Worksheet

Beginning Fund Balance	237,842.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	154,194.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	45,060.85	(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	6,000.00	(4b)
		-6,000.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	340,975.80	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0006-30594303

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	2013 Value	2014 Value
1110 District Tax Levy	51,175.00	2,954.66
1190 Penalties and Interest on Taxes	0.00	163.74
1510 Interest Earnings	1,793.77	1,583.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	52,968.77	4,701.42

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	0.00	17,546.48
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	17,546.48

Schedule Of Changes Worksheet

Beginning Fund Balance	516,599.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,701.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	17,546.48	(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	12,548.10	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	12,548.10	(4)
	516,302.17	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0006-30594303

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	2013 Value	2014 Value
220 Keith Lloyd Scholarship		
1510 Interest Earnings	17.85	12.41
221 Evelyn Lloyd Scholarship		
1510 Interest Earnings	17.85	12.41
222 STEWART SCHOLARSHIP		
1510 Interest Earnings	46.63	31.71
1920 Contributions/Donations from Private Sources	300.00	500.00
222 Subtotal	<u>346.63</u>	<u>531.71</u>
223 Whitworth Scholarship		
1510 Interest Earnings	35.66	24.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u><u>417.99</u></u>	<u><u>581.26</u></u>

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

PRC Program Function Object	2013 Value	2014 Value
222 STEWART SCHOLARSHIP		
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	500.00	1,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u><u>500.00</u></u>	<u><u>1,000.00</u></u>



Trustees' Financial Summary

FY2013-14

Submit ID: 0006-30594303

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						32,624.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						581.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,000.00	(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)						32,205.40	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0006-30594303

01 Beaverhead County
0006 Beaverhead County H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 82 - Interlocal Agreement Fund

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

PRC Revenue	2013 Value	2014 Value
1420 Trans Fees from Other Schl Dists Within State	0.00	771.58
3250 Montana Digital Academy	7,715.28	6,708.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,715.28	7,480.08

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	662.24
2XX Personal Services - Employee Benefits	0.00	135.48
325 Montana Digital Academy		
1XXX Instruction		
1XX Personal Services - Salaries	6,222.00	5,410.08
2XX Personal Services - Employee Benefits	994.52	884.02
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	7,216.52	7,091.82

Schedule Of Changes Worksheet

Beginning Fund Balance	498.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,480.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,091.82	(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)	887.02	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0006-30594303

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	2013 Value	2014 Value
1700 Student Extracurricular Activity Receipts	323,792.48	404,033.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	323,792.48	404,033.25

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

PRC Program Function Object	2013 Value	2014 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	314,592.53	379,064.57
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	314,592.53	379,064.57

Schedule Of Changes Worksheet

Beginning Fund Balance	221,937.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	404,033.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	379,064.57	(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)	246,905.71	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0006-30594303

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	2013 Value	2014 Value
333 Stauffer Scholarship		
1510 Interest Earnings	29.46	12.69
334 McFadden Scholarhsip		
1510 Interest Earnings	4.47	2.69
335 Brian Johnson Scholarship		
1510 Interest Earnings	0.00	37.41
1900 Other Revenue from Local Sources	0.00	25,000.00
335 Subtotal	<u>0.00</u>	<u>25,037.41</u>
336 Allen Scholarship		
1510 Interest Earnings	3.09	1.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u><u>37.02</u></u>	<u><u>25,054.64</u></u>

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

PRC Program Function Object	2013 Value	2014 Value
333 Stauffer Scholarship		
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	1,029.93	1,210.71
334 McFadden Scholarhsip		
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	501.00	0.00
335 Brian Johnson Scholarship		
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	0.00	1,000.00
336 Allen Scholarship		
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	300.00	300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u><u>1,830.93</u></u>	<u><u>2,510.71</u></u>



Trustees' Financial Summary

FY2013-14

Submit ID: 0006-30594303

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						8,395.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						25,054.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,510.71	(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)						30,939.74	(5)

Detail Expenditure

Fund	Account	Description	2013 Value	2014 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	29,263.36	43,225.28
XX	39X 1XXX 112	Certified Teacher Staff Salaries	217,918.00	224,162.00
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	21,612.64
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	1,025,413.03	1,039,943.80
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	22,304.17	8,306.20
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	101,047.22	130,218.65
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	1,840.00	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

FY2013-14

Submit ID: 0006-30594303

01 Beaverhead County
0006 Beaverhead County H S

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	55,050.06
b. Related Services Block Grant Entitlement	18,347.58
c. Total Entitlements Subject to Reversion	73,397.64

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)]	97,618.86
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	148,397.33
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 Inflows (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 FY2016 Maximum Budget: 76%



Trustees' Financial Summary

FY2013-14

Submit ID: 0006-30594303

01 Beaverhead County
0006 Beaverhead County H S

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	108,895.15	0.00	0.00	0.00	0.00
280	1XXX	2XX	30,616.70	0.00	0.00	0.00	0.00
280	1XXX	3XX	7,880.45	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	1,005.03	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			148,397.33	0.00	0.00	0.00	0.00

148,397.33

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. ARM 10.16.3136

* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY14 in TEAMS.



Trustees' Financial Summary

FY2013-14

Submit ID: 0006-30594303

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	13,251.94	0.00	2,722,199.76
Machinery and Equipment	2,422,078.98	0.00	395,297.07	112,577.76	2,704,798.29
Totals at Historical Cost	5,825,911.95	0.00	408,549.01	112,577.76	6,121,883.20
Less Accumulated Depreciation For:					
Improvement Accum	343,489.24	0.00	25,112.20	0.00	368,601.44
Building Accum	1,656,850.91	0.00	76,682.12	0.00	1,733,533.03
Machinery and Equipment Accum	1,637,600.77	0.00	214,971.85	112,577.76	1,739,994.86
Total Accumulated Depreciation	3,637,940.92	0.00	316,766.17	112,577.76	3,842,129.33
Governmental Activities, Capital Assets, net	2,187,971.03	0.00	91,782.84	0.00	2,279,753.87

* 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 FY2014	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	72,736.80	0.00	0.00
School Administration (24XX)	598.25	0.00	0.00
Operations and Maintenance (26XX)	43,097.29	0.00	0.00
Transportation (27XX)	199,667.73	0.00	0.00
Extracurricular (34XX, 35XX)	666.10	0.00	0.00
Total Depreciation for FY2014	316,766.17	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2013-14

Submit ID: 0006-30594303

01 Beaverhead County
0006 Beaverhead County H S

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2013)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2014) [a + b - c - d]	Current Portion Due FY2015	Long-Term Portion Due FY2016-
Governmental Activities*							
Compensated Absences	141,989.00	9,442.00	0.00	0.00	151,431.00	0.00	151,431.00
Total Governmental Activity							
Long-Term Liabilities	141,989.00	9,442.00	0.00	0.00	151,431.00	0.00	151,431.00

* 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.