



# Trustees' Financial Summary

FY2004-05

Submit ID: 0006-88927521

01 Beaverhead County

0006 Beaverhead County H S

### Due Dates:

Trustees' Financial Summary due to County Superintendent ..... August 15

Trustees' Financial Summary due to Office of Public Instruction ..... 2nd Monday in September

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.
- This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

## Certification

**Business Manager/Clerk** Evelyn Mull

Phone #: (406) 683-2361

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

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

**Chair, Board of Trustees** Gary Love

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

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

**County Superintendent** Dottie Donovan

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

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

## Software

Accounting Package: Black Mountain

For FY05 did the district employ a certified special education director? No

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

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



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PRC	Title	Project Type	Project Number	CFDA #
144	Title II Part A	FEDERAL	01-0006-14-05	84.367
163	Title IV Safe and Drug-Free Schools	FEDERAL	01-0006-16-05	84.186A
222	STEWART SCHOLARSHIP FUND	LOCAL		
313	Title I Improving Basic Programs	FEDERAL	01-0006-31-05	84.010A
391	Vo Ed Agriculture	STATE	STATE	State
393	Title V Part A	FEDERAL	01-0006-39-05	84.298
394	Vo Ed Family & Consumer Science	STATE	STATE	State
395	Vo Ed Tech Ed/Industrial Arts	STATE	STATE	State
396	Vo Ed Business/Marketing	STATE	STATE	State
604	Title II, Part D, Ed Technology	FEDERAL	01-0006-60-05	84.318
823	CARL PERKINS BASIC GRANT	FEDERAL	01-006-81-05BG	84.048A



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP 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)	425,024.87	81,105.51	626,697.59	
02	Taxes Receivable - Real and Personal (120-149)	95,172.98	17,552.88	17,617.49	
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>	<b>520,197.85</b>	<b>98,658.39</b>	<b>644,315.08</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)	95,172.98	17,552.88	17,617.49	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>95,172.98</b>	<b>17,552.88</b>	<b>17,617.49</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	117,829.40	29,723.45		
48	Fund Balance for Budget (961-970)	307,195.47	51,382.06	626,697.59	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>425,024.87</b>	<b>81,105.51</b>	<b>626,697.59</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>520,197.85</b>	<b>98,658.39</b>	<b>644,315.08</b>	



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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)	9,793.48	145,365.54		60,162.87
02	Taxes Receivable - Real and Personal (120-149)	221.08			2,695.25
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>	<b>10,014.56</b>	<b>145,365.54</b>		<b>62,858.12</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)	221.08			2,695.25
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>221.08</b>			<b>2,695.25</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				220.00
48	Fund Balance for Budget (961-970)	9,793.48	145,365.54		59,942.87
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>9,793.48</b>	<b>145,365.54</b>		<b>60,162.87</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>10,014.56</b>	<b>145,365.54</b>		<b>62,858.12</b>



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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	12,564.44		9,189.49	4,622.79
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>	<b>12,564.44</b>		<b>9,189.49</b>	<b>4,622.79</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 (961-970)	12,564.44		9,189.49	4,622.79
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>12,564.44</b>		<b>9,189.49</b>	<b>4,622.79</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>12,564.44</b>		<b>9,189.49</b>	<b>4,622.79</b>



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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
<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 (961-970)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)	148,810.80	49,433.16		
02	Taxes Receivable - Real and Personal (120-149)	3,701.24			
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>	<b>152,512.04</b>	<b>49,433.16</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)	3,701.24			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>3,701.24</b>			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	7,025.00			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	141,785.80	49,433.16		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>148,810.80</b>	<b>49,433.16</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>152,512.04</b>	<b>49,433.16</b>		



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<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>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (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)				
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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)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
<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)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	8,511.28		213,537.29	
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>8,511.28</b>		<b>213,537.29</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)				
38	Reserve for Endowments (954)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>8,511.28</b>		<b>213,537.29</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>8,511.28</b>		<b>213,537.29</b>	



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	70,571.47	36,718.07		
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>70,571.47</b>	<b>36,718.07</b>		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	70,571.47	36,718.07		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	<b>70,571.47</b>	<b>36,718.07</b>		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>70,571.47</b>	<b>36,718.07</b>		



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - A FUND (90)	AGENCY - B FUND (91)	AGENCY - C FUND (92)	AGENCY - D FUND (93)
<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>				



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (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	<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>				



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### 01 - General Fund

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

PRC Revenue		2004 Value	2005 Value
1110	District Tax Levy	994,951.76	969,154.20
1190	Penalties and Interest on Taxes	104,247.17	60,042.80
1510	Interest Earnings	4,652.94	5,420.18
3110	Direct State Aid	1,076,139.54	1,119,591.74
3115	State Spec Ed Allowable Cost Pymt to Districts	52,134.75	57,684.62
3120	State Guaranteed Tax Base Aid	268,147.55	288,893.75
3440	State HB20/SB417 Prop Tax Reimb	29,222.84	23,378.29
3444	State School Block Grant	220,784.37	222,462.33
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>2,750,280.92</u>	<u>2,746,627.91</u>

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

PRC Program Function Object		2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	922,270.76	914497.90
2XX	Personal Services - Employee Benefits	181,590.00	187574.30
5XX	Other Purchased Services	197.52	5896.25
6XX	Supplies and Materials	60,313.37	112908.84
7XX	Property and Equipment Acquisition	71,737.17	24734.51
8XX	Other Expenditures	158.44	420.73
222X	Educational Media Services		
1XX	Personal Services - Salaries	50,617.96	50988.96
2XX	Personal Services - Employee Benefits	6,616.87	6593.83
4XX	Purchased Property Services	0.00	42.00
6XX	Supplies and Materials	8,992.28	9028.76
7XX	Property and Equipment Acquisition	451.00	.00
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	97,108.64	96987.31
2XX	Personal Services - Employee Benefits	17,554.93	17804.73
3XX	Purchased Professional and Technical Services	4,375.00	4450.00
5XX	Other Purchased Services	9,154.58	7525.69
6XX	Supplies and Materials	3,443.27	14907.77
8XX	Other Expenditures	9,394.81	8429.01
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	77,358.86	92752.22
2XX	Personal Services - Employee Benefits	15,840.55	13759.85
5XX	Other Purchased Services	33,745.36	12232.93
6XX	Supplies and Materials	7,024.66	1257.64
8XX	Other Expenditures	3.59	430.00



# Trustees' Financial Summary

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Submit ID: 0006-88927521

01 Beaverhead County

0006 Beaverhead County H S

## 01 - General Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary				
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	134,542.28	137181.11
		2XX	Personal Services - Employee Benefits	32,607.60	32746.15
		3XX	Purchased Professional and Technical Services	165,235.59	48043.95
		4XX	Purchased Property Services	76,740.30	113166.44
		5XX	Other Purchased Services	8,001.00	24459.00
		6XX	Supplies and Materials	38,562.88	36877.88
		7XX	Property and Equipment Acquisition	2,873.40	36161.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	109,678.43	113042.75
		2XX	Personal Services - Employee Benefits	33,698.28	33286.60
		6XX	Supplies and Materials	4,098.54	5389.08
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	19,973.82	20427.54
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	197,681.00	200671.00
		6XX	Supplies and Materials	69,986.20	70009.80
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	49,273.75	51201.16
		6XX	Supplies and Materials	22,537.42	18764.60
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	99,788.01	106539.60
		6XX	Supplies and Materials	71,021.39	82994.09
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>2,714,249.51</u>	<u>2,714,184.98</u>



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## 01 - General Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					491,371.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,746,627.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,714,184.98	(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	117,829.40	Less Last Year	216,619.21	(4b)	-98,789.81	
					-98,789.81	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					425,024.87	(5)



# Trustees' Financial Summary

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### 10 - Transportation Fund

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

PRC Revenue		2004 Value	2005 Value
1110	District Tax Levy	14,371.71	271,385.53
1420	Trans Fees from Other Schl Dists Within State	52,068.75	41,709.01
1510	Interest Earnings	1,265.30	282.10
2220	County On-Schedule Trans Reimb	106,960.23	116,370.51
3210	State On-Schedule Trans Reimb	112,669.68	116,370.51
3440	State HB20/SB417 Prop Tax Reimb	792.28	633.84
3444	State School Block Grant	8,428.41	8,492.47
6100	Material Prior Period Revenue Adjustments	0.00	-63.13
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>296,556.36</u>	<u>555,180.84</u>

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

PRC Program Function Object		2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	32,369.60	36383.81
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	6,453.69	6636.97
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	163,320.39	174523.67
2XX	Personal Services - Employee Benefits	19,497.54	27901.62
3XX	Purchased Professional and Technical Services	0.00	800.00
4XX	Purchased Property Services	13,870.04	27366.01
5XX	Other Purchased Services	50,537.53	32764.78
6XX	Supplies and Materials	36,074.45	117813.69
7XX	Property and Equipment Acquisition	97,378.79	9603.00
8XX	Other Expenditures	42,747.82	99349.84
4XXX	Facilities Acquisition and Construction Services		
7XX	Property and Equipment Acquisition	0.00	55337.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>462,249.85</u>	<u>588,480.39</u>



# Trustees' Financial Summary

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## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					86,226.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					555,180.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					588,480.39	(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	29,723.45	Less Last Year	1,544.87	(4b)	28,178.58	
					28,178.58	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					81,105.51	(5)



# Trustees' Financial Summary

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## 01 Beaverhead County 0006 Beaverhead County H S

### 11 - Bus Depreciation Fund

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

PRC Revenue		2004 Value	2005 Value
1110	District Tax Levy	215,103.61	205,095.43
1510	Interest Earnings	5,431.35	10,500.70
3440	State HB20/SB417 Prop Tax Reimb	1,315.23	1,052.19
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>221,850.19</u>	<u>216,648.32</u>

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

PRC Program Function Object		2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
7XX	Property and Equipment Acquisition	77.00	169,498.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>77.00</u>	<u>169,498.00</u>

### Schedule of Changes Worksheet

Beginning Fund Balance		579,547.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		216,648.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		169,498.00	(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)		626,697.59	(5)



# Trustees' Financial Summary

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### 13 - Tuition Fund

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

PRC Revenue	2004 Value	2005 Value
1110 District Tax Levy	4,049.72	3,461.75
1510 Interest Earnings	28.87	75.74
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,078.59	3,537.49

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	0.00	420.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	420.00

### Schedule of Changes Worksheet

Beginning Fund Balance	6,675.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,537.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	420.00	(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)	9,793.48	(5)



# Trustees' Financial Summary

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## 14 - Retirement Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	1,492.33	2,191.49
2240 County Retirement Distribution	232,860.18	280,155.57
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	234,352.51	282,347.06

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	163,763.05	163977.52
222X Educational Media Services		
2XX Personal Services - Employee Benefits	7,605.01	7677.11
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	19,341.16	19798.28
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	12,549.27	14788.50
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	17,957.47	18419.57
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	20,096.92	21109.18
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	15,537.67	17644.34
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	5,176.50	5176.50
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	5,957.35	6168.55
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	13,733.70	14416.40
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	281,718.10	289,175.95



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## 14 - Retirement Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					152,194.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					282,347.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					289,175.95	(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)					145,365.54	(5)



# Trustees' Financial Summary

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### 15 - Miscellaneous Programs Fund

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

PRC Revenue	2005 Value
<b>144 Title II Part A</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	26,267.16
<b>163 Title IV Safe and Drug-Free Schools</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	4,056.53
<b>313 Title I Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	97,105.00
<b>391 Vo Ed Agriculture</b>	
3900 State Career & Technical Ed Entitlement	2,175.00
<b>393 Title V Part A</b>	
4350 Title V, Part A, Innovative Programs	3,386.00
<b>394 Vo Ed Family &amp; Consumer Science</b>	
3900 State Career & Technical Ed Entitlement	1,331.00
<b>395 Vo Ed Tech Ed/Industrial Arts</b>	
3900 State Career & Technical Ed Entitlement	1,710.00
<b>396 Vo Ed Business/Marketing</b>	
3900 State Career & Technical Ed Entitlement	1,606.00
<b>604 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	4,157.00
<b>823 CARL PERKINS BASIC GRANT</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	26,280.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	168,073.69

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

PRC Program Function Object	2005 Value
<b>144 Title II Part A</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
6XX Supplies and Materials	11824.39
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	14442.77
<b>144 Subtotal</b>	26,267.16



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### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
<b>163 Title IV Safe and Drug-Free Schools</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
6XX Supplies and Materials	4056.53
<b>313 Title I Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	60249.10
2XX Personal Services - Employee Benefits	27251.93
6XX Supplies and Materials	9603.97
	97,105.00
<b>313 Subtotal</b>	
<b>391 Vo Ed Agriculture</b>	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
6XX Supplies and Materials	2175.00
<b>393 Title V Part A</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	3386.00
<b>394 Vo Ed Family &amp; Consumer Science</b>	
394 State Career & Technical Ed Entitlement - Family & Cons	
1XXX Instruction	
6XX Supplies and Materials	1331.00
<b>395 Vo Ed Tech Ed/Industrial Arts</b>	
395 State Career & Technical Ed Entitlement - Technology Ed/	
1XXX Instruction	
6XX Supplies and Materials	1710.00
<b>396 Vo Ed Business/Marketing</b>	
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	1606.00



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
<b>604 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	4157.00
<b>823 CARL PERKINS BASIC GRANT</b>	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	26280.00
 <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	 0.00 <u>168,073.69</u>



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### 15 - Miscellaneous Programs Fund

#### Schedule of Changes Worksheet

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					168,073.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					168,073.69	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					0.00	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
144 Title II Part A	26,267.16	26,267.16	0.00
163 Title IV Safe and Drug-Free Schools	4,056.53	4,056.53	0.00
313 Title I Improving Basic Programs	97,105.00	97,105.00	0.00
391 Vo Ed Agriculture	2,175.00	2,175.00	0.00
393 Title V Part A	3,386.00	3,386.00	0.00
394 Vo Ed Family & Consumer Science	1,331.00	1,331.00	0.00
395 Vo Ed Tech Ed/Industrial Arts	1,710.00	1,710.00	0.00
396 Vo Ed Business/Marketing	1,606.00	1,606.00	0.00
604 Title II, Part D, Ed Technology	4,157.00	4,157.00	0.00
823 CARL PERKINS BASIC GRANT	26,280.00	26,280.00	0.00
<b>Total</b>	<u>168,073.69</u>	<u>168,073.69</u>	<u>.00</u>



# Trustees' Financial Summary

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### 17 - Adult Education Fund

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

PRC Revenue		2004 Value	2005 Value
1110	District Tax Levy	246.93	45,028.91
1340	Fees for Adult Education	630.00	1,095.29
1510	Interest Earnings	598.50	758.82
3440	State HB20/SB417 Prop Tax Reimb	279.29	223.47

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

	1,754.72	47,106.49
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#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2004 Value	2005 Value
170	Distance Learning		
	1XXX Instruction		
	1XX Personal Services - Salaries	0.00	5905.97
	2XX Personal Services - Employee Benefits	0.00	1930.70
	6XX Supplies and Materials	0.00	8498.61
610	Adult Continuing Education Programs		
	1XXX Instruction		
	3XX Purchased Professional and Technical Services	1,418.09	.00
	6XX Supplies and Materials	7,885.95	.00
	7XX Property and Equipment Acquisition	20,349.99	.00

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

	29,654.03	16,335.28
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### Schedule of Changes Worksheet

Beginning Fund Balance					29,171.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					47,106.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					16,335.28	(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	220.00	Less Last Year	0.00	(4b)	220.00	
					220.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					60,162.87	(5)



# Trustees' Financial Summary

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### 18 - Traffic Education Fund

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

PRC Revenue		2004 Value	2005 Value
1510	Interest Earnings	76.87	148.98
1982	Summer Session - Driver's Education Fees	10,320.00	9,890.00
3260	State Driver's Education Reimbursement	5,303.18	2,512.04
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>15,700.05</u>	<u>12,551.02</u>

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

PRC Program Function Object		2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	1XX Personal Services - Salaries	4,160.00	10258.00
	6XX Supplies and Materials	6,528.09	5394.09
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>10,688.09</u>	<u>15,652.09</u>

### Schedule of Changes Worksheet

Beginning Fund Balance				15,665.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				12,551.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				15,652.09	(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)				12,564.44	(5)



# Trustees' Financial Summary

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## 20 - Lease-Rental Fund

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

PRC Revenue	2004 Value	2005 Value
1910 Rentals	13,453.86	14,958.56
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>13,453.86</u>	<u>14,958.56</u>

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
6XX Supplies and Materials	0.00	11795.50
26XX Operation and Maintenance of Plant Services		
8XX Other Expenditures	17,324.69	.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>17,324.69</u>	<u>11,795.50</u>

## Schedule of Changes Worksheet

Beginning Fund Balance	6,026.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,958.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	11,795.50	(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)	9,189.49	(5)



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### 21 - Compensated Absence Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	49.63	103.84
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	49.63	103.84

#### Schedule of Changes Worksheet

Beginning Fund Balance	4,518.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	103.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00 Less Last Year           0.00           (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00 Less Last Year           0.00           (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,622.79	(5)



# Trustees' Financial Summary

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### 28 - Technology Fund

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

PRC Revenue		2004 Value	2005 Value
1110	District Tax Levy	50,735.19	50,650.89
1510	Interest Earnings	615.65	2,469.15
3281	State Technology Aid	0.00	10,562.41
4650	Federal Miscellaneous Grants from OPI	5,646.10	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		56,996.94	63,682.45

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

PRC Program Function Object		2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
3XX	Purchased Professional and Technical Services	0.00	1026.85
6XX	Supplies and Materials	0.00	10580.42
7XX	Property and Equipment Acquisition	4,942.00	7163.35
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		4,942.00	18,770.62

### Schedule of Changes Worksheet

Beginning Fund Balance				96,873.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				63,682.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				18,770.62	(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	7,025.00	Less Last Year	0.00	(4b)	7,025.00
					7,025.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					148,810.80 (5)



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### 29 - Flexibility Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	160.36	768.23
3445 State Combined Fund School Block Grant	23,478.52	23,656.96
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	23,638.88	24,425.19

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	7,038.00	5,275.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	7,038.00	5,275.00

### Schedule of Changes Worksheet

Beginning Fund Balance	30,282.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	24,425.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,275.00	(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)	49,433.16	(5)



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

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

PRC Revenue	2004 Value	2005 Value
<b>222 STEWART SCHOLARSHIP FUND</b>		
1510 Interest Earnings	0.00	22.17
1920 Contributions/Donations from Private Sources	0.00	8,489.11
	<hr/>	<hr/>
<b>222 Subtotal</b>	0.00	8,511.28
	<hr/> <hr/>	<hr/> <hr/>
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	8,511.28

#### Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,511.28	(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)	8,511.28	(5)



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## 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2004 Value	2005 Value
1700 Student Extracurricular Activity Receipts	256,865.11	270,607.98
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	256,865.11	270,607.98

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

PRC Program Function Object	2004 Value	2005 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	257,317.52	248,243.24
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	257,317.52	248,243.24

## Schedule of Changes Worksheet

Beginning Fund Balance	191,172.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	270,607.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	248,243.24	(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)	213,537.29	(5)



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Fund	Account	Description	2004 Value	2005 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	0.00	43,317.00
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	200,671.00
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	0.00	914,497.90
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	12,855.00
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	1,355.00
XX	XXX 26XX	41X Energy Utility Services	61,260.90	95,760.33
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	55,337.00
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	0.00	420.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	56,268.10
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	56,268.10

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	18,753.14
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	81,025.11
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	172,145.97
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

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

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

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

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

### Subsidiary Ledger

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

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

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



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	113,042.75	0.00	0.00	0.00	
280	1XXX	2XX	33,286.60	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	5,389.08	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	20,427.54	0.00	0.00	0.00	
<b>Totals</b>			172,145.97	0.00	0.00	0.00	172,145.97



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*Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.*

*\* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY05.*



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Governmental Activities:*	Beginning Balance	Additions	Removals	Ending Balance
Land	153,821.24	0.00	0.00	153,821.24
Land Improvements	391,116.29	55,337.00	0.00	446,453.29
Buildings	1,924,965.64	36,161.00	0.00	1,961,126.64
Machinery And Equipment	1,816,141.70	186,264.35	107,507.50	1,894,898.55
Totals at historical cost	4,286,044.87	277,762.35	107,507.50	4,456,299.72
Less Accumulated depreciation for:				
Improvement Accum	193,691.88	19,934.82	0.00	213,626.70
Building Accum	1,084,579.11	45,294.74	0.00	1,129,873.85
Machinery And Equipment Accum	1,077,502.26	170,538.17	0.00	1,248,040.43
Total accumulated depreciation	2,355,773.25	235,767.73	0.00	2,591,540.98
Governmental activities, capital assets, net	1,930,271.62	41,994.62	107,507.50	1,864,758.74

\* 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 FY2005	Governmental Activities	Business-Type Activities
Instruction (1XXX)	37,936.51	0.00
School Administration (24XX)	1,677.25	0.00
Operations and Maintenance (26XX)	18,802.85	0.00
Transportation (27XX)	160,308.77	0.00
Extracurricular (34XX, 35XX)	17,042.35	0.00
Total Depreciation for FY2005	235,767.73	0.00



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2004)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2005) [a + b - c - d]	Current Portion Due FY2006	Long-Term Portion Due FY2007-
<b>Governmental Activities *</b>							
Compensated Absences	67,719.00	16,893.00	0.00	0.00	84,612.00	0.00	84,612.00
Total Governmental Activity							
Long-Term Liabilities	67,719.00	16,893.00	0.00	0.00	84,612.00	0.00	84,612.00

\* 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.