



Trustees' Financial Summary

FY2010-11

Submit ID: 0006-66257477

**01 Beaverhead County
0006 Beaverhead County H S**

Due Dates:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

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

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

Certification

Business Manager/Clerk: Evelyn Mull

Phone #: (406) 683-2361

(Signature)

(Date)

Chair, Board of Trustees: Gary Love

(Signature)

(Date)

County Superintendent: Linda Marsh

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY11 did the district employ a certified special education director? No

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

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



Trustees' Financial Summary

FY2010-11

Submit ID: 0006-66257477

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	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	09-10	84.367
144	Title II Part A	FEDERAL		84.367
314	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
315	ARRA - Title I Part A	FEDERAL		84.389
365	State OTO Indian Education for All	STATE		state
391	Vo Ed Agriculture	STATE		State
394	Vo Ed Family & Consumer Science	STATE		State
395	Vo Ed Tech Ed/Industrial Arts	STATE		State
396	Vo Ed Business/Marketing	STATE		State
456	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
604	Title II, Part D, Ed Technology	FEDERAL		84.318
750	ARRA - IDEA Part B (Trans from Coop)	FEDERAL		84.931
823	Vo Ed Carl D Perkins-Comp	FEDERAL		84.048A
950	Budget Transfer			



Trustees' Financial Summary

FY2010-11

Submit ID: 0006-66257477

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)	462,052.55	120,027.16	823,208.70	
02	Taxes Receivable - Real and Personal (120-149)	121,510.78	32,396.90	1,077.82	
03	Taxes Receivable - Protested (150-159)	41,107.11	11,464.74	563.46	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	624,670.44	163,888.80	824,849.98	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	162,617.89	43,861.64	1,641.28	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	162,617.89	43,861.64	1,641.28	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	160,127.10	3,824.67		
48	Fund Balance for Budget (961-970)	301,925.45	116,202.49	823,208.70	
52	TOTAL FUND BALANCE/EQUITY	462,052.55	120,027.16	823,208.70	
53	TOTAL LIABILITIES AND FUND BALANCE	624,670.44	163,888.80	824,849.98	



Trustees' Financial Summary

FY2010-11

Submit ID: 0006-66257477

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)	8,762.50	127,077.43	11,733.24	34,956.94
02	Taxes Receivable - Real and Personal (120-149)	25.64			3,269.67
03	Taxes Receivable - Protested (150-159)	6.37			1,124.72
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		22,582.04		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	8,794.51	149,659.47	11,733.24	39,351.33
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	32.01			4,394.39
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	32.01			4,394.39
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	8,762.50	149,659.47	11,733.24	34,956.94
52	TOTAL FUND BALANCE/EQUITY	8,762.50	149,659.47	11,733.24	34,956.94
53	TOTAL LIABILITIES AND FUND BALANCE	8,794.51	149,659.47	11,733.24	39,351.33



Trustees' Financial Summary

FY2010-11

Submit ID: 0006-66257477

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)	24,893.52		5,240.07	25,796.22
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	24,893.52		5,240.07	25,796.22
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	24,893.52		5,240.07	25,796.22
52	TOTAL FUND BALANCE/EQUITY	24,893.52		5,240.07	25,796.22
53	TOTAL LIABILITIES AND FUND BALANCE	24,893.52		5,240.07	25,796.22



Trustees' Financial Summary

FY2010-11

Submit ID: 0006-66257477

01 Beaverhead County
0006 Beaverhead County H S

Balance Sheet

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



Trustees' Financial Summary

FY2010-11

Submit ID: 0006-66257477

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)	389,996.68	44,854.58		
02	Taxes Receivable - Real and Personal (120-149)	5,664.94			
03	Taxes Receivable - Protested (150-159)	1,927.19			
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	397,588.81	44,854.58		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	7,592.13			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	7,592.13			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	389,996.68	44,854.58		
52	TOTAL FUND BALANCE/EQUITY	389,996.68	44,854.58		
53	TOTAL LIABILITIES AND FUND BALANCE	397,588.81	44,854.58		



Trustees' Financial Summary

FY2010-11

Submit ID: 0006-66257477

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)		416,229.76		
02	Taxes Receivable - Real and Personal (120-149)		5,421.80		
03	Taxes Receivable - Protested (150-159)		1,811.40		
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		423,462.96		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		7,233.20		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		7,233.20		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)		416,229.76		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		416,229.76		
53	TOTAL LIABILITIES AND FUND BALANCE		423,462.96		



Trustees' Financial Summary

FY2010-11

Submit ID: 0006-66257477

01 Beaverhead County
0006 Beaverhead County H S

Balance Sheet

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



Trustees' Financial Summary

FY2010-11

Submit ID: 0006-66257477

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				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2010-11

Submit ID: 0006-66257477

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)	33,628.96		184,965.79	12,977.05
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	33,628.96		184,965.79	12,977.05
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	33,628.96		184,965.79	12,977.05
52	TOTAL FUND BALANCE/EQUITY	33,628.96		184,965.79	12,977.05
53	TOTAL LIABILITIES AND FUND BALANCE	33,628.96		184,965.79	12,977.05



Trustees' Financial Summary

FY2010-11

Submit ID: 0006-66257477

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)	36,859.98	7,172.09		
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	36,859.98	7,172.09		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	36,859.98	7,172.09		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	36,859.98	7,172.09		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	36,859.98	7,172.09		



Trustees' Financial Summary

FY2010-11

Submit ID: 0006-66257477

01 Beaverhead County
0006 Beaverhead County H S

Balance Sheet

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



Trustees' Financial Summary

FY2010-11

Submit ID: 0006-66257477

01 Beaverhead County
0006 Beaverhead County H S

Balance Sheet

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



Trustees' Financial Summary

FY2010-11

Submit ID: 0006-66257477

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	2010 Value	2011 Value
1110 District Tax Levy	1,090,238.85	1,046,585.86
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	10,386.70
1190 Penalties and Interest on Taxes	368.28	5,099.94
1510 Interest Earnings	3,408.20	2,505.77
1900 Other Revenue from Local Sources	222.10	0.00
3110 Direct State Aid	1,048,688.81	939,875.74
3111 Quality Educator	85,611.01	86,046.01
3113 Indian Education For All	7,527.60	7,364.40
3114 American Indian Achievement Gap	600.00	1,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	48,949.11	57,200.11
3120 State Guaranteed Tax Base Aid	339,767.11	336,750.26
3444 State School Block Grant	231,045.37	232,801.31
3730 HB645 State Special Education Allowable Costs	2,883.79	3,032.38
7800 ARRA - State Fiscal Stabilization Fund	73,930.23	106,053.23
7810 Education Jobs Fund	0.00	88,647.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,933,240.46	2,923,349.03

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	910,435.73	781,323.81
2XX Personal Services - Employee Benefits	164,187.33	237,895.64
5XX Other Purchased Services	215.14	0.00
6XX Supplies and Materials	95,118.20	140,912.73
7XX Property and Equipment Acquisition	14,569.00	16,754.00
8XX Other Expenditures	74.00	1,511.30
22XX Educational Media Services		
1XX Personal Services - Salaries	62,349.21	61,233.93
2XX Personal Services - Employee Benefits	6,257.22	9,231.93
6XX Supplies and Materials	6,982.17	7,737.18
23XX Support Services - General Administration		
1XX Personal Services - Salaries	106,323.77	94,072.05
2XX Personal Services - Employee Benefits	13,706.36	13,903.71
5XX Other Purchased Services	13,093.81	10,020.95
6XX Supplies and Materials	11,654.15	15,750.92
8XX Other Expenditures	15,568.38	27,549.79
24XX Support Services - School Administration		
1XX Personal Services - Salaries	106,871.01	105,163.91
2XX Personal Services - Employee Benefits	19,317.20	16,957.21



Trustees' Financial Summary

FY2010-11

Submit ID: 0006-66257477

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	2010 Value	2011 Value
	1XX Regular Education Programs - Elementary/Secondary				
		24XX Support Services - School Administration			
			5XX Other Purchased Services	8,699.02	10,148.13
			6XX Supplies and Materials	3,327.55	3,879.87
			8XX Other Expenditures	504.00	462.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	178,802.48	148,494.08
			2XX Personal Services - Employee Benefits	41,788.13	38,846.94
			3XX Purchased Professional and Technical Services	44,353.96	51,901.96
			4XX Purchased Property Services	175,848.38	138,756.35
			5XX Other Purchased Services	12,643.09	14,451.00
			6XX Supplies and Materials	47,007.98	57,813.36
			7XX Property and Equipment Acquisition	70,286.92	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	113,515.54	107,572.05
			2XX Personal Services - Employee Benefits	22,283.87	36,338.15
			3XX Purchased Professional and Technical Services	550.00	0.00
			6XX Supplies and Materials	10,617.68	2,544.10
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	5,617.50	5,914.06
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	262,596.00	265,221.96
			6XX Supplies and Materials	9,000.00	9,000.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	67,298.72	70,302.99
			6XX Supplies and Materials	22,796.01	18,130.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	144,114.95	149,146.59
			6XX Supplies and Materials	71,788.12	71,424.57
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	73,930.23	106,053.23
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	88,647.32



Trustees' Financial Summary

FY2010-11

Submit ID: 0006-66257477

01 Beaverhead County
0006 Beaverhead County H S

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

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,934,092.81	2,935,067.77
--------------------------------------------------------------------------------------------	--------------	--------------

Schedule Of Changes Worksheet

Beginning Fund Balance		508,867.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,923,349.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,935,067.77	(3)
Increase/Decrease of Reserve for Inventories			
This Year	N/A	Less Last Year	N/A
		(4a)	N/A
Increase/Decrease of Reserve for Encumbrances			
This Year	160,127.10	Less Last Year	195,223.22
		(4b)	-35,096.12
			-35,096.12 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		462,052.55	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0006-66257477

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	2010 Value	2011 Value
1110 District Tax Levy	344,293.23	271,720.16
1190 Penalties and Interest on Taxes	0.00	107.75
1420 Trans Fees from Other Schl Dists Within State	0.00	52,465.84
1900 Other Revenue from Local Sources	53,338.19	0.00
2220 County On-Schedule Trans Reimb	173,094.96	153,843.35
3210 State On-Schedule Trans Reimb	161,559.97	83,292.35
3444 State School Block Grant	8,820.13	8,887.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	741,106.48	570,316.61

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	65,971.50	86,199.99
24XX Support Services - School Administration		
1XX Personal Services - Salaries	7,662.66	8,094.98
27XX Student Transportation Services		
1XX Personal Services - Salaries	253,091.30	259,597.29
2XX Personal Services - Employee Benefits	39,847.22	41,728.52
3XX Purchased Professional and Technical Services	729.47	0.00
4XX Purchased Property Services	52,949.98	51,151.88
5XX Other Purchased Services	21,901.19	24,341.12
6XX Supplies and Materials	125,334.29	112,220.83
8XX Other Expenditures	13,434.27	11,217.27
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	580,921.88	594,551.88



Trustees' Financial Summary

FY2010-11

Submit ID: 0006-66257477

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						163,284.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						570,316.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						594,551.88	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	3,824.67	Less Last Year	22,847.12	(4b)		-19,022.45	
						-19,022.45	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						120,027.16	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0006-66257477

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	2010 Value	2011 Value
1110 District Tax Levy	2,178.09	1,675.67
1510 Interest Earnings	14,466.27	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	16,644.36	1,675.67

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	4,135.91	6,955.00
7XX Property and Equipment Acquisition	1,250.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,385.91	6,955.00

Schedule Of Changes Worksheet

Beginning Fund Balance	828,488.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,675.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,955.00	(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)	823,208.70	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0006-66257477

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	2010 Value	2011 Value
1110 District Tax Levy	44.23	26.91
1510 Interest Earnings	200.32	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>244.55</u>	<u>26.91</u>

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 5XX Other Purchased Services	0.00	2,800.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>2,800.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		11,535.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		26.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,800.00	(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)		8,762.50	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0006-66257477

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	2010 Value	2011 Value
1510 Interest Earnings	1,739.72	777.87
2240 County Retirement Distribution	299,745.52	348,863.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	301,485.24	349,640.96

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	173,778.98	185,535.93
222X Educational Media Services		
2XX Personal Services - Employee Benefits	8,981.52	9,239.18
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	25,145.72	26,190.06
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	17,836.76	18,504.00
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	23,729.05	19,359.87
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	31,965.02	34,732.56
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	20,643.70	24,382.07
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	7,392.88	7,392.88
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	7,762.75	8,209.51
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	16,485.61	17,072.34
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	333,721.99	350,618.40



Trustees' Financial Summary

FY2010-11

Submit ID: 0006-66257477

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						150,636.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						349,640.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						350,618.40	(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)						149,659.47	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0006-66257477

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	2011 Value
111 Miscellaneous State Grant	
1900 Other Revenue from Local Sources	151.50
113 Alta Care Medicaid	
3355 Medicaid - Miscellaneous	89,913.47
114 Medicaid	
3355 Medicaid - Miscellaneous	9,325.18
144 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	16,235.00
314 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	101,212.00
315 ARRA - Title I Part A	
7520 ARRA - Title I, Part A	21,158.00
391 Vo Ed Agriculture	
3900 State Career & Technical Ed Entitlement	2,094.00
394 Vo Ed Family & Consumer Science	
3900 State Career & Technical Ed Entitlement	964.00
395 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	766.00
396 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	1,916.00
456 IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	17,000.00
604 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	464.00
750 ARRA - IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	42,674.91
823 Vo Ed Carl D Perkins-Comp	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	26,710.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	330,584.06

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

PRC Program Function Object	2011 Value
113 Alta Care Medicaid	
280 Special Education - Local and State	
1XXX Instruction	
3XX Purchased Professional and Technical Services	89,913.47



Trustees' Financial Summary

FY2010-11

Submit ID: 0006-66257477

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	2011 Value
114 Medicaid	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	105.81
143 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
3XX Purchased Professional and Technical Services	8,498.80
144 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	8,000.00
2XX Personal Services - Employee Benefits	4,000.00
3XX Purchased Professional and Technical Services	4,235.00
	16,235.00
144 Subtotal	
314 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	68,109.28
2XX Personal Services - Employee Benefits	33,102.72
	101,212.00
314 Subtotal	
315 ARRA - Title I Part A	
752 ARRA - Title I, Part A	
1XXX Instruction	
1XX Personal Services - Salaries	8,584.76
2XX Personal Services - Employee Benefits	13,243.72
6XX Supplies and Materials	8,339.09
	30,167.57
315 Subtotal	
365 State OTO Indian Education for All	
365 Indian Education for All - OTO & Ongoing	
1XXX Instruction	
1XX Personal Services - Salaries	8,227.14
2XX Personal Services - Employee Benefits	1,061.99
6XX Supplies and Materials	1,678.53
	10,967.66
365 Subtotal	
391 Vo Ed Agriculture	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
6XX Supplies and Materials	2,094.00



Trustees' Financial Summary

FY2010-11

Submit ID: 0006-66257477

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	2011 Value
394 Vo Ed Family & Consumer Science	
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences	
1XXX Instruction	
6XX Supplies and Materials	964.00
395 Vo Ed Tech Ed/Industrial Arts	
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts	
1XXX Instruction	
6XX Supplies and Materials	766.00
396 Vo Ed Business/Marketing	
396 State Career & Technical Ed Entitlement - Office Occupations	
1XXX Instruction	
6XX Supplies and Materials	1,916.00
456 IDEA Part B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	17,000.00
604 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
5XX Other Purchased Services	464.00
750 ARRA - IDEA Part B (Trans from Coop)	
750 ARRA - IDEA, Part B	
1XXX Instruction	
1XX Personal Services - Salaries	30,433.00
6XX Supplies and Materials	12,241.91
750 Subtotal	42,674.91
823 Vo Ed Carl D Perkins-Comp	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	2,629.00
6XX Supplies and Materials	24,081.00
823 Subtotal	26,710.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	349,689.22



Trustees' Financial Summary

FY2010-11

Submit ID: 0006-66257477

01 Beaverhead County
0006 Beaverhead County H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						30,838.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						330,584.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						349,689.22	(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)						11,733.24	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
111 Miscellaneous State Grant	151.50	0.00	151.50
113 Alta Care Medicaid	89,913.47	89,913.47	0.00
114 Medicaid	9,325.18	105.81	9,219.37
143 Title II, Part A, Teacher/Principal Train/Recruit	0.00	8,498.80	-8,498.80
144 Title II Part A	16,235.00	16,235.00	0.00
314 Title I, Part A, Improving Basic Programs	101,212.00	101,212.00	0.00
315 ARRA - Title I Part A	21,158.00	30,167.57	-9,009.57
365 State OTO Indian Education for All	0.00	10,967.66	-10,967.66
391 Vo Ed Agriculture	2,094.00	2,094.00	0.00
394 Vo Ed Family & Consumer Science	964.00	964.00	0.00
395 Vo Ed Tech Ed/Industrial Arts	766.00	766.00	0.00
396 Vo Ed Business/Marketing	1,916.00	1,916.00	0.00
456 IDEA Part B (Trans from Coop)	17,000.00	17,000.00	0.00
604 Title II, Part D, Ed Technology	464.00	464.00	0.00
750 ARRA - IDEA Part B (Trans from Coop)	42,674.91	42,674.91	0.00
823 Vo Ed Carl D Perkins-Comp	26,710.00	26,710.00	0.00
Total	330,584.06	349,689.22	-19,105.16



Trustees' Financial Summary

FY2010-11

Submit ID: 0006-66257477

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	2010 Value	2011 Value
1110 District Tax Levy	30,659.70	28,632.63
1190 Penalties and Interest on Taxes	0.00	9.78
1340 Fees for Adult Education	420.00	895.00
1510 Interest Earnings	527.51	463.10
1900 Other Revenue from Local Sources	0.00	60.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	31,607.21	30,060.51

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

PRC Program Function Object	2010 Value	2011 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	19,893.64	32,802.34
2XX Personal Services - Employee Benefits	2,200.00	0.00
6XX Supplies and Materials	7,953.61	7,689.23
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	30,047.25	40,491.57

Schedule Of Changes Worksheet

Beginning Fund Balance	47,448.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	30,060.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	40,491.57	(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	2,060.00	(4b)
	-2,060.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	34,956.94	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0006-66257477

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	2010 Value	2011 Value
1510 Interest Earnings	318.55	260.95
1982 Summer Session - Driver's Education Fees	17,870.00	9,910.00
3260 State Driver's Education Reimbursement	4,715.63	2,574.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	22,904.18	12,745.10

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

PRC Program Function Object	2010 Value	2011 Value
180 Summer School		
1XXX Instruction		
1XX Personal Services - Salaries	8,061.50	8,625.00
2XX Personal Services - Employee Benefits	0.00	1.29
6XX Supplies and Materials	8,186.65	6,707.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	16,248.15	15,334.17

Schedule Of Changes Worksheet

Beginning Fund Balance	29,482.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,745.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	15,334.17	(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	2,000.00	(4b)
	-2,000.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	24,893.52	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0006-66257477

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	2010 Value	2011 Value
1910 Rentals	5,931.00	64,664.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,931.00	64,664.98

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
8XX Other Expenditures	0.00	68,501.96
26XX Operation and Maintenance of Plant Services		
8XX Other Expenditures	3,428.76	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,428.76	68,501.96

Schedule Of Changes Worksheet

Beginning Fund Balance		9,077.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		64,664.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		68,501.96	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		5,240.07	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0006-66257477

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	2010 Value	2011 Value
1110 District Tax Levy	50,484.36	59,051.44
1190 Penalties and Interest on Taxes	0.00	15.96
1510 Interest Earnings	3,769.44	0.00
1900 Other Revenue from Local Sources	400.00	0.00
3281 State Technology Aid	2,779.73	2,766.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	57,433.53	61,833.73

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials	31,225.73	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	31,225.73	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		328,162.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		61,833.73	(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)		389,996.68	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0006-66257477

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	2010 Value	2011 Value
1510 Interest Earnings	5,138.80	0.00
1900 Other Revenue from Local Sources	60,397.01	20,098.16
3445 State Combined Fund School Block Grant	24,569.69	24,756.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	90,105.50	44,854.58

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	243,016.36	0.00
950 Budget Transfer		
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	270,137.33
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	243,016.36	270,137.33

Schedule Of Changes Worksheet

Beginning Fund Balance	500,198.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	44,854.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	270,137.33	(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	230,061.24	(4b)
	-230,061.24	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	44,854.58	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0006-66257477

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	2010 Value	2011 Value
1110 District Tax Levy	49,992.73	49,191.37
1190 Penalties and Interest on Taxes	0.00	15.96
1510 Interest Earnings	598.51	1,104.16
950 Budget Transfer		
9710 Residual Equity Transfers In	0.00	270,137.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	50,591.24	320,448.82

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

PRC Program Function Object	2010 Value	2011 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	95,780.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	320,448.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	416,229.76	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0006-66257477

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	2010 Value	2011 Value
1510 Interest Earnings	664.17	1,319.00
1920 Contributions/Donations from Private Sources	700.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,364.17	1,319.00

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

PRC Program Function Object	2010 Value	2011 Value
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	885.87	1,370.61
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	885.87	1,370.61

Schedule Of Changes Worksheet

Beginning Fund Balance	33,680.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,319.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,370.61	(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)	33,628.96	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0006-66257477

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	2010 Value	2011 Value
1700 Student Extracurricular Activity Receipts	280,612.12	300,562.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	280,612.12	300,562.09

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

PRC Program Function Object	2010 Value	2011 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	267,350.99	299,692.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	267,350.99	299,692.60

Schedule Of Changes Worksheet

Beginning Fund Balance	184,096.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	300,562.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	299,692.60	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	184,965.79	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0006-66257477

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	2010 Value	2011 Value
1510 Interest Earnings	215.92	3,703.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>215.92</u>	<u>3,703.80</u>

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

PRC Program Function Object	2010 Value	2011 Value
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	1,230.39	3,201.12
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>1,230.39</u>	<u>3,201.12</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		12,474.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		3,703.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		3,201.12	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		12,977.05	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0006-66257477

01 Beaverhead County 0006 Beaverhead County H S

Detail Expenditure

Fund	Account	Description	2010 Value	2011 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	60,256.10	59,766.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	262,596.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	910,435.73	1,221,452.47
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	12,770.22	5,480.86
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	162,237.00	108,866.00
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	0.00	2,800.00
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

FY2010-11

Submit ID: 0006-66257477

01 Beaverhead County
0006 Beaverhead County H S

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	53,764.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	53,764.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	17,921.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	77,420.45
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	152,368.36
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

Remember:

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

Percentage of Special Ed Funding FY2013 Maximum Budget: 100%



Trustees' Financial Summary

FY2010-11

Submit ID: 0006-66257477

01 Beaverhead County
0006 Beaverhead County H S

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	107,572.05	0.00	0.00	0.00	
280	1XXX	2XX	36,338.15	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	2,544.10	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	5,914.06	0.00	0.00	0.00	
Totals			152,368.36	0.00	0.00	0.00	152,368.36

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 FY11.



Trustees' Financial Summary

FY2010-11

Submit ID: 0006-66257477

01 Beaverhead County
0006 Beaverhead County H S

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	153,821.24	0.00	0.00	0.00	153,821.24
Land Improvements	541,063.91	0.00	0.00	0.00	541,063.91
Buildings	2,692,371.82	0.00	16,576.00	0.00	2,708,947.82
Machinery and Equipment	2,443,585.48	0.00	218,289.23	93,871.52	2,568,003.19
Totals at Historical Cost	5,830,842.45	0.00	234,865.23	93,871.52	5,971,836.16
Less Accumulated Depreciation For:					
Improvement Accum	266,694.64	0.00	25,598.20	0.00	292,292.84
Building Accum	1,427,022.30	0.00	76,478.37	0.00	1,503,500.67
Machinery and Equipment Accum	1,657,218.26	0.00	177,152.82	93,871.52	1,740,499.56
Total Accumulated Depreciation	3,350,935.20	0.00	279,229.39	93,871.52	3,536,293.07
Governmental Activities, Capital Assets, net	2,479,907.25	0.00	-44,364.16	0.00	2,435,543.09

* 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 FY2011	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	67,636.72	0.00	0.00
School Administration (24XX)	598.25	0.00	0.00
Operations and Maintenance (26XX)	42,257.11	0.00	0.00
Transportation (27XX)	168,071.21	0.00	0.00
Extracurricular (34XX, 35XX)	666.10	0.00	0.00
Total Depreciation for FY2011	279,229.39	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2010-11

Submit ID: 0006-66257477

01 Beaverhead County
0006 Beaverhead County H S

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2010)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2011) [a + b - c - d]	Current Portion Due FY2012	Long-Term Portion Due FY2013-
Governmental Activities*							
Compensated Absences	118,375.00	5,136.00	0.00	0.00	123,511.00	0.00	123,511.00
Total Governmental Activity							
Long-Term Liabilities	118,375.00	5,136.00	0.00	0.00	123,511.00	0.00	123,511.00

* 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.