



# Trustees' Financial Summary

FY2006-07

Submit ID: 0331-03677565

15 Flathead County  
0331 Bigfork H S

### Due Dates:

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

County Supt. transmits to the Office of Public Instruction not later than the 2nd Monday in September (MCA 20-9-211 & MCA 20-3-209)

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

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

## Certification

**Business Manager/Clerk** Eda Taylor

Phone #: (406) 837-7400

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

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

**Chair, Board of Trustees** Maureen Averill

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

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

**County Superintendent** Marcia Sheffels

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

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

## Software

Accounting Package: Black Mountain

For FY07 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 #
001	Agg of Reidm/indirect	LOCAL	none	local
062	E-Rate	LOCAL		
106	Auto shop Repairs/Projects	LOCAL	local	
109	Activity Bus	LOCAL	local	
112	Vo Ed Business/Marketing	STATE	none	State
113	Vo Ed Family & Consumer Science	STATE	none	State
115	Vo Ed Tech Ed/Industrial Arts	STATE	none	State
116	misc donations	LOCAL	local	
121	Hiawatha Trail	LOCAL	local	
365	State OTO Indian Education for All	STATE	local	state
366	State OTO Weatherization & Deferred	STATE	local	state
776	IDEA Part B	FEDERAL	1503397705	84.027
777	IDEA Part B	FEDERAL	1503397707	84.027
827	Vo Ed Carl Perkins Basic Grant	FEDERAL	1503318107BG	84.048A
910	Budget Amendment			
911	Budget Amendment			
912	Budget Amendment			



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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)	267,277.87	75,216.20	151,413.50	33,469.92
02	Taxes Receivable - Real and Personal (120-149)	54,022.21	10,961.34	3,015.51	
03	Taxes Receivable - Protested (150-159)	8,194.08	1,454.14	281.62	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	47,556.83	14,444.59	2,661.42	
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>377,050.99</b>	<b>102,076.27</b>	<b>157,372.05</b>	<b>33,469.92</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	42,159.34	5,102.94		5,398.61
25	Deferred Revenue (680)	62,216.29	12,415.48	3,297.13	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>104,375.63</b>	<b>17,518.42</b>	<b>3,297.13</b>	<b>5,398.61</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	39,885.73	5,362.00		
48	Fund Balance for Budget (961-970)	232,789.63	79,195.85	154,074.92	28,071.31
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>272,675.36</b>	<b>84,557.85</b>	<b>154,074.92</b>	<b>28,071.31</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>377,050.99</b>	<b>102,076.27</b>	<b>157,372.05</b>	<b>33,469.92</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)	2,049.31	75,138.83	41,386.39	
02	Taxes Receivable - Real and Personal (120-149)	586.00			
03	Taxes Receivable - Protested (150-159)	245.60			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	425.59	38,608.68	28,982.27	
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>3,306.50</b>	<b>113,747.51</b>	<b>70,368.66</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		6,394.17	4,550.15	
25	Deferred Revenue (680)	831.60			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>831.60</b>	<b>6,394.17</b>	<b>4,550.15</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			9,582.98	
48	Fund Balance for Budget (961-970)	2,474.90	107,353.34	56,235.53	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>2,474.90</b>	<b>107,353.34</b>	<b>65,818.51</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>3,306.50</b>	<b>113,747.51</b>	<b>70,368.66</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)	26,220.02		3,131.83	15,916.49
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)	6,930.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>33,150.02</b>		<b>3,131.83</b>	<b>15,916.49</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	2,302.57			
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>2,302.57</b>			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	130.16			
48	Fund Balance for Budget (961-970)	30,717.29		3,131.83	15,916.49
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>30,847.45</b>		<b>3,131.83</b>	<b>15,916.49</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>33,150.02</b>		<b>3,131.83</b>	<b>15,916.49</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)	452.13	66,082.88		42,592.57
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>	452.13	66,082.88		42,592.57
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		1,522.07		
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>		1,522.07		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	224.58			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	227.55	64,560.81		42,592.57
52	<b>TOTAL FUND BALANCE/EQUITY</b>	452.13	64,560.81		42,592.57
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	452.13	66,082.88		42,592.57



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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)	1,561.19	10,003.06		
02	Taxes Receivable - Real and Personal (120-149)		67.11		
03	Taxes Receivable - Protested (150-159)		230.15		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		54.53		
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>	1,561.19	10,354.85		
<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)		297.26		
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>		297.26		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)		225.00		
48	Fund Balance for Budget (961-970)	1,561.19	9,832.59		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,561.19	10,057.59		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,561.19	10,354.85		





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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)				
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)				
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)	1.15		112,503.89	
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>	1.15		112,503.89	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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>	1.15		112,503.89	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1.15		112,503.89	



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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)	100,351.22	55,823.98		
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>100,351.22</b>	<b>55,823.98</b>		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	30,687.95			
23	Warrants Payable (620)	11,506.22	55,823.98		
24	Other Current Liabilities (621-679)	58,157.05			
35	<b>TOTAL LIABILITIES</b>	<b>100,351.22</b>	<b>55,823.98</b>		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>100,351.22</b>	<b>55,823.98</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	2006 Value	2007 Value
1110 District Tax Levy	987,135.25	991,400.11
1190 Penalties and Interest on Taxes	5,524.04	4,622.97
1510 Interest Earnings	13,574.03	16,828.38
1900 Other Revenue from Local Sources	1,565.81	632.76
1920 Contributions/Donations from Private Sources	85.58	0.00
3110 Direct State Aid	1,040,333.72	1,070,471.35
3111 Quality Educator	0.00	59,200.00
3112 At Risk Student	0.00	7,265.96
3113 Indian Education For All	0.00	7,874.40
3114 American Indian Achievement Gap	0.00	200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	68,057.92	73,760.74
3440 State HB20/SB417 Prop Tax Reimb	1,486.49	1,000.03
3444 State School Block Grant	102,078.78	102,854.58
6100 Material Prior Period Revenue Adjustments	15,780.75	20,905.23
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>2,235,622.37</b>	<b>2,357,016.51</b>

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	841,373.79	862,361.87
2XX Personal Services - Employee Benefits	78,248.39	85,975.32
3XX Purchased Professional and Technical Services	1,443.90	0.00
4XX Purchased Property Services	11,281.73	10,357.98
5XX Other Purchased Services	6,779.63	7,116.03
6XX Supplies and Materials	83,969.65	81,397.71
810 Dues and Fees	1,444.22	563.75
8XX Other Expenditures	52.48	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	84,455.52	89,045.30
2XX Personal Services - Employee Benefits	13,290.08	14,609.58
3XX Purchased Professional and Technical Services	3,615.00	13,228.50
6XX Supplies and Materials	167.70	1,691.95
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	0.00	1,680.00
2XX Personal Services - Employee Benefits	0.00	17.72
5XX Other Purchased Services	0.00	3,406.52
222X Educational Media Services		
1XX Personal Services - Salaries	31,274.00	35,667.00



# Trustees' Financial Summary

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## 01 - General Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary				
	222X	Educational Media Services			
		2XX	Personal Services - Employee Benefits	4,172.95	4,601.14
		3XX	Purchased Professional and Technical Services	1,468.00	286.26
		4XX	Purchased Property Services	0.00	1,403.01
		5XX	Other Purchased Services	787.79	178.48
		6XX	Supplies and Materials	15,097.58	15,800.36
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	52,784.28	53,901.27
		2XX	Personal Services - Employee Benefits	6,559.33	7,436.85
		3XX	Purchased Professional and Technical Services	8,239.42	1,878.00
		4XX	Purchased Property Services	2,195.89	4,218.67
		5XX	Other Purchased Services	8,372.34	6,623.48
		6XX	Supplies and Materials	4,059.01	4,451.00
		810	Dues and Fees	693.00	947.00
		8XX	Other Expenditures	44.00	20.50
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	106,397.37	112,430.59
		2XX	Personal Services - Employee Benefits	17,521.00	20,282.76
		3XX	Purchased Professional and Technical Services	0.00	454.53
		4XX	Purchased Property Services	1,900.00	1,900.00
		5XX	Other Purchased Services	12,193.25	10,104.04
		6XX	Supplies and Materials	401.93	942.57
		810	Dues and Fees	0.00	50.00
		8XX	Other Expenditures	124.74	0.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	52,702.84	55,701.24
		2XX	Personal Services - Employee Benefits	6,315.80	7,129.17
		3XX	Purchased Professional and Technical Services	9,038.03	9,797.88
		5XX	Other Purchased Services	140.85	208.52
		6XX	Supplies and Materials	2,597.68	2,764.21
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	104,378.58	115,819.86
		2XX	Personal Services - Employee Benefits	18,580.63	21,512.98
		3XX	Purchased Professional and Technical Services	1,093.00	587.50
		4XX	Purchased Property Services	115,801.39	98,976.95
		5XX	Other Purchased Services	16,036.50	15,254.50
		6XX	Supplies and Materials	31,048.04	23,411.01
		810	Dues and Fees	2,506.00	74.00
		8XX	Other Expenditures	21.48	0.00
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	3,318.05	3,969.46





# Trustees' Financial Summary

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### 01 - General Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	239.02	341.63
		5XX	Other Purchased Services	243.93	705.74
		6XX	Supplies and Materials	754.55	2,412.71
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	76,441.97	80,942.99
		2XX	Personal Services - Employee Benefits	7,893.15	9,927.22
		3XX	Purchased Professional and Technical Services	0.00	701.37
		5XX	Other Purchased Services	466.03	119.56
		6XX	Supplies and Materials	480.25	1,323.08
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	4,566.90	5,844.86
		2XX	Personal Services - Employee Benefits	584.73	652.71
		3XX	Purchased Professional and Technical Services	84.00	0.00
365	Indian Education for All				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	1,465.00
		2XX	Personal Services - Employee Benefits	0.00	13.17
		3XX	Purchased Professional and Technical Services	0.00	945.00
		6XX	Supplies and Materials	0.00	5,626.25
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	165,893.12	181,403.24
		2XX	Personal Services - Employee Benefits	14,771.47	19,734.44
		4XX	Purchased Property Services	2,608.68	3,726.07
		5XX	Other Purchased Services	0.00	155.67
		6XX	Supplies and Materials	10,204.70	16,297.30
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	3,453.86	4,190.04
		2XX	Personal Services - Employee Benefits	254.69	357.29
		5XX	Other Purchased Services	79.60	39.73
		6XX	Supplies and Materials	923.54	251.30
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	16,171.00	16,400.00
		2XX	Personal Services - Employee Benefits	153.43	188.60
		5XX	Other Purchased Services	1,715.95	2,030.29
		6XX	Supplies and Materials	294.04	703.19



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## 15 Flathead County 0331 Bigfork H S

### 01 - General Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value	
710	School Sponsored Extracurricular Activities					
	34XX	Extracurricular - Activities				
		810	Dues and Fees	2,031.72	1,818.50	
720	School Sponsored Athletics					
	27XX	Student Transportation Services				
		1XX	Personal Services - Salaries	16,088.34	19,365.96	
		2XX	Personal Services - Employee Benefits	1,168.60	1,615.26	
		5XX	Other Purchased Services	501.02	624.06	
		6XX	Supplies and Materials	5,492.32	5,906.57	
	35XX	Extracurricular - Athletics				
		1XX	Personal Services - Salaries	69,812.00	100,771.60	
		2XX	Personal Services - Employee Benefits	783.13	1,611.90	
		3XX	Purchased Professional and Technical Services	0.00	5,050.00	
		4XX	Purchased Property Services	0.00	489.05	
		5XX	Other Purchased Services	16,510.60	27,589.07	
		6XX	Supplies and Materials	18,446.26	5,568.92	
		810	Dues and Fees	3,857.83	7,262.55	
		8XX	Other Expenditures	147.64	0.00	
<b>910</b>	<b>Budget Amendment</b>					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	0.00	16,674.36
			2XX	Personal Services - Employee Benefits	0.00	191.75
				<hr/>	<hr/>	
		<b>910 Subtotal</b>		0.00	16,866.11	
<b>912</b>	<b>Budget Amendment</b>					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	0.00	11,989.00
			2XX	Personal Services - Employee Benefits	0.00	141.00
				<hr/>	<hr/>	
		<b>912 Subtotal</b>		0.00	12,130.00	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<hr/> <hr/>	<hr/> <hr/>	
				2,207,104.91	2,373,405.02	



# Trustees' Financial Summary

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## 01 - General Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					300,908.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,357,016.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,373,405.02	(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	39,885.73	Less Last Year	51,730.69	(4b)	-11,844.96	
					-11,844.96	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					272,675.36	(5)



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## 10 - Transportation Fund

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

PRC Revenue		2006 Value	2007 Value
1110	District Tax Levy	167,365.86	202,172.60
1190	Penalties and Interest on Taxes	922.05	829.29
1510	Interest Earnings	2,112.35	2,021.33
1900	Other Revenue from Local Sources	340.50	76.38
2220	County On-Schedule Trans Reimb	34,714.26	38,502.49
3210	State On-Schedule Trans Reimb	34,714.28	38,502.49
3440	State HB20/SB417 Prop Tax Reimb	226.73	154.54
3444	State School Block Grant	8,914.48	8,982.23
6100	Material Prior Period Revenue Adjustments	500.28	193.63
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>249,810.79</u>	<u>291,434.98</u>

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

PRC Program Function Object		2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	4,368.82	4,540.58
2XX	Personal Services - Employee Benefits	497.38	575.57
25XX	Support Services - Business		
1XX	Personal Services - Salaries	2,686.01	2,793.45
2XX	Personal Services - Employee Benefits	269.68	309.94
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	50,480.62	56,281.96
2XX	Personal Services - Employee Benefits	13,415.04	15,243.48
3XX	Purchased Professional and Technical Services	1,476.20	631.75
4XX	Purchased Property Services	6,676.55	3,744.66
5XX	Other Purchased Services	114,643.22	121,610.90
6XX	Supplies and Materials	13,318.29	17,105.59
7XX	Property and Equipment Acquisition	47,850.00	25,675.00
280	Special Education - Local and State		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	5,914.45	4,798.26
2XX	Personal Services - Employee Benefits	2,285.88	2,508.08
4XX	Purchased Property Services	380.56	60.00
5XX	Other Purchased Services	0.00	152.25
6XX	Supplies and Materials	2,961.36	2,654.98
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>267,224.06</u>	<u>258,686.45</u>



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## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					55,841.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					291,434.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					258,686.45	(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	5,362.00	Less Last Year	9,393.93	(4b)	-4,031.93	
					-4,031.93	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					84,557.85	(5)



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## 11 - Bus Depreciation Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	50,605.86	55,858.85
1190 Penalties and Interest on Taxes	68.08	214.95
1510 Interest Earnings	2,502.25	5,856.67
1900 Other Revenue from Local Sources	2,675.00	0.00
3440 State HB20/SB417 Prop Tax Reimb	31.28	35.34
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>55,882.47</b>	<b>61,965.81</b>

### Schedule of Changes Worksheet

Beginning Fund Balance	92,109.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	61,965.81	(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)	154,074.92	(5)



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## 12 - School Food Services Fund

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

PRC Revenue		2006 Value	2007 Value
1510	Interest Earnings	1,192.95	1,645.87
1611	National School Lunch Program	84,820.10	88,063.85
1612	School Breakfast Program	5,193.85	5,345.50
1632	Daily Adult Sales	5,048.00	6,121.50
1634	Daily Ala Carte Sales	33,922.91	25,754.89
3220	State Food Services Match	1,039.75	0.00
4550	Federal Child Nutrition	106,576.25	102,938.05

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

237,793.81      229,869.66

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

PRC Program Function Object		2006 Value	2007 Value
910	Food Services		
25XX	Support Services - Business		
1XX	Personal Services - Salaries	3,889.51	4,106.34
2XX	Personal Services - Employee Benefits	435.01	493.56
31XX	Food Services		
1XX	Personal Services - Salaries	86,779.41	92,199.85
2XX	Personal Services - Employee Benefits	21,797.46	24,778.84
4XX	Purchased Property Services	326.98	0.00
5XX	Other Purchased Services	517.85	363.57
6XX	Supplies and Materials	114,103.40	108,393.96
810	Dues and Fees	293.00	582.00
8XX	Other Expenditures	0.00	30.00

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

228,142.62      230,948.12



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## 12 - School Food Services Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						30,100.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						229,869.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						230,948.12	(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	950.67	(4b)		-950.67	
						-950.67	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						28,071.31	(5)





# Trustees' Financial Summary

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## 13 - Tuition Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	48,071.66	9,649.58
1190 Penalties and Interest on Taxes	250.93	170.04
1510 Interest Earnings	73.50	93.11
3440 State HB20/SB417 Prop Tax Reimb	19.54	12.98
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	48,415.63	9,925.71

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	10,232.84	7,817.60
280 Special Education - Local and State		
1XXX Instruction		
5XX Other Purchased Services	37,816.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	48,048.84	7,817.60

## Schedule of Changes Worksheet

Beginning Fund Balance	366.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,925.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,817.60	(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
Ending Fund Balance (1 + 2 - 3 + 4)	2,474.90	(5)



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## 14 - Retirement Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	3,226.54	4,750.34
2240 County Retirement Distribution	272,426.79	289,641.65
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>275,653.33</b>	<b>294,391.99</b>

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	126,038.43	135,114.02
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	11,315.10	11,698.92
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	0.00	256.22
222X Educational Media Services		
2XX Personal Services - Employee Benefits	4,686.99	5,334.72
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	8,536.67	8,805.47
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	15,109.37	15,789.65
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	7,717.49	8,112.14
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	14,494.63	16,114.74
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	7,161.72	7,914.26
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	10,576.23	12,173.92
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	767.13	836.45
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	862.84	689.55
365 Indian Education for All		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	216.62



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## 14 - Retirement Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value	
390	State Career & Technical Ed Entitlement - Undistributed					
	1XXX	Instruction				
		2XX	Personal Services - Employee Benefits	23,874.05	26,883.39	
710	School Sponsored Extracurricular Activities					
	27XX	Student Transportation Services				
		2XX	Personal Services - Employee Benefits	447.22	516.62	
	34XX	Extracurricular - Activities				
		2XX	Personal Services - Employee Benefits	2,320.34	2,502.62	
720	School Sponsored Athletics					
	27XX	Student Transportation Services				
		2XX	Personal Services - Employee Benefits	2,192.93	2,617.32	
	35XX	Extracurricular - Athletics				
		2XX	Personal Services - Employee Benefits	9,114.91	13,319.18	
910	Food Services					
	31XX	Food Services				
		2XX	Personal Services - Employee Benefits	12,305.79	12,971.52	
<b>911</b>	<b>Budget Amendment</b>					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	0.00	13,574.02
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>257,521.84</u>	<u>295,441.35</u>	



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## 14 - Retirement Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					108,402.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					294,391.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					295,441.35	(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)					107,353.34	(5)



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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2007 Value
<b>001 Agg of Reidm/indirect</b>	
1510 Interest Earnings	2,828.17
6100 Material Prior Period Revenue Adjustments	62.45
<b>001 Subtotal</b>	2,890.62
<b>062 E-Rate</b>	
1920 Contributions/Donations from Private Sources	4,037.97
<b>106 Auto shop Repairs/Projects</b>	
1920 Contributions/Donations from Private Sources	3,590.00
<b>109 Activity Bus</b>	
1920 Contributions/Donations from Private Sources	3,690.00
<b>112 Vo Ed Business/Marketing</b>	
3900 State Career & Technical Ed Entitlement	1,696.00
<b>113 Vo Ed Family &amp; Consumer Science</b>	
3900 State Career & Technical Ed Entitlement	1,397.00
<b>115 Vo Ed Tech Ed/Industrial Arts</b>	
3900 State Career & Technical Ed Entitlement	2,861.00
<b>116 misc donations</b>	
1920 Contributions/Donations from Private Sources	23,750.00
<b>121 Hiawatha Trail</b>	
1920 Contributions/Donations from Private Sources	1,555.00
<b>365 State OTO Indian Education for All</b>	
3650 OTO Indian Education for All	18,377.58
<b>366 State OTO Weatherization &amp; Deferred Maintenance</b>	
3640 OTO Weatherization & Deferred Maintenance	60,058.00
<b>777 IDEA Part B</b>	
4560 IDEA, Part B, Children with Disabilities	38,895.95
<b>827 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	19,031.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	181,830.12

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

PRC Program Function Object	2007 Value
<b>001 Agg of Reidm/indirect</b>	



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### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	1,088.64
<b>062 E-Rate</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2,075.50
5XX Other Purchased Services	60.34
6XX Supplies and Materials	2,313.33
	4,449.17
<b>062 Subtotal</b>	
<b>106 Auto shop Repairs/Projects</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,496.53
<b>109 Activity Bus</b>	
1XX Regular Education Programs - Elementary/Secondary	
27XX Student Transportation Services	
4XX Purchased Property Services	1,307.98
5XX Other Purchased Services	600.00
6XX Supplies and Materials	383.76
	2,291.74
<b>109 Subtotal</b>	
<b>113 Vo Ed Family &amp; Consumer Science</b>	
394 State Career & Technical Ed Entitlement - Family & Consu	
1XXX Instruction	
6XX Supplies and Materials	1,671.65
<b>115 Vo Ed Tech Ed/Industrial Arts</b>	
395 State Career & Technical Ed Entitlement - Technology Ed/	
1XXX Instruction	
6XX Supplies and Materials	2,960.53
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	3,763.13



# Trustees' Financial Summary

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**15 Flathead County  
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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
<b>115 Subtotal</b>	6,723.66
<b>116 misc donations</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
4XX Purchased Property Services	1,004.88
6XX Supplies and Materials	8,450.81
7XX Property and Equipment Acquisition	11,706.60
<b>116 Subtotal</b>	21,162.29
<b>121 Hiawatha Trail</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	1,500.00
<b>365 State OTO Indian Education for All</b>	
365 Indian Education for All	
1XXX Instruction	
6XX Supplies and Materials	1,240.04
<b>366 State OTO Weatherization &amp; Deferred Maintenance</b>	
364 State One Time Only (OTO) Weatherization/Deferred Mai	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	38,929.68
6XX Supplies and Materials	4,719.80
<b>366 Subtotal</b>	43,649.48
<b>777 IDEA Part B</b>	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	24,034.40
2XX Personal Services - Employee Benefits	5,550.04
6XX Supplies and Materials	128.95
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	9,182.56
<b>777 Subtotal</b>	38,895.95



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
<b>827 Vo Ed Carl Perkins Basic Grant</b>	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	19,031.00
 <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	 0.00 <u>143,200.15</u>





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## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					21,307.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					181,830.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					143,200.15	(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	9,582.98	Less Last Year	3,702.17	(4b)	5,880.81	
					5,880.81	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					65,818.51	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Agg of Reidm/indirect	2,890.62	1,088.64	1,801.98
062 E-Rate	4,037.97	4,449.17	-411.20
106 Auto shop Repairs/Projects	3,590.00	1,496.53	2,093.47
109 Activity Bus	3,690.00	2,291.74	1,398.26
112 Vo Ed Business/Marketing	1,696.00	0.00	1,696.00
113 Vo Ed Family & Consumer Science	1,397.00	1,671.65	-274.65
115 Vo Ed Tech Ed/Industrial Arts	2,861.00	6,723.66	-3,862.66
116 misc donations	23,750.00	21,162.29	2,587.71
121 Hiawatha Trail	1,555.00	1,500.00	55.00
365 State OTO Indian Education for All	18,377.58	1,240.04	17,137.54
366 State OTO Weatherization & Deferred Maintenance	60,058.00	43,649.48	16,408.52
777 IDEA Part B	38,895.95	38,895.95	0.00
827 Vo Ed Carl Perkins Basic Grant	19,031.00	19,031.00	0.00
<b>Total</b>	<b>181,830.12</b>	<b>143,200.15</b>	<b>38,629.97</b>



# Trustees' Financial Summary

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## 18 - Traffic Education Fund

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

PRC Revenue	2006 Value	2007 Value
1311 Driver's Education Fees	13,075.00	6,925.00
1510 Interest Earnings	1,156.62	1,503.06
3260 State Driver's Education Reimbursement	7,591.72	6,752.21
6100 Material Prior Period Revenue Adjustments	15.80	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>21,839.14</b>	<b>15,180.27</b>

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	11,480.00	10,770.00
2XX Personal Services - Employee Benefits	112.61	120.22
5XX Other Purchased Services	600.00	1,244.98
6XX Supplies and Materials	2,275.60	1,340.29
7XX Property and Equipment Acquisition	0.00	5,803.00
810 Dues and Fees	145.00	145.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>14,613.21</b>	<b>19,423.49</b>

## Schedule of Changes Worksheet

Beginning Fund Balance	35,090.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,180.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	19,423.49	(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                      130.16    Less Last Year                      130.16                      (4b)                      0.00		
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	30,847.45	(5)



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## 20 - Lease-Rental Fund

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

PRC Revenue		2006 Value	2007 Value
1510	Interest Earnings	81.69	146.91
1910	Rentals	945.00	660.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		1,026.69	806.91

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

PRC Program Function Object		2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	375.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		375.00	0.00

## Schedule of Changes Worksheet

Beginning Fund Balance				2,324.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				806.91	(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)				3,131.83	(5)



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## 21 - Compensated Absence Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	607.93	766.42
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	607.93	766.42

### Schedule of Changes Worksheet

Beginning Fund Balance	15,150.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	766.42	(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)	15,916.49	(5)



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## 28 - Technology Fund

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

PRC Revenue		2006 Value	2007 Value
1510	Interest Earnings	381.44	224.95
1900	Other Revenue from Local Sources	817.00	0.00
3281	State Technology Aid	14,270.34	13,623.16
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>15,468.78</u>	<u>13,848.11</u>

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

PRC Program Function Object		2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	3XX Purchased Professional and Technical Services	180.00	8,746.75
	4XX Purchased Property Services	2,789.76	500.00
	6XX Supplies and Materials	10,656.68	5,572.25
<b>910</b>	<b>Budget Amendment</b>		
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	6XX Supplies and Materials	1,393.12	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>15,019.56</u>	<u>14,819.00</u>

### Schedule of Changes Worksheet

Beginning Fund Balance		6,804.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		13,848.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		14,819.00	(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	224.58	Less Last Year	5,606.12
			(4b)
		-5,381.54	
			-5,381.54 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		452.13	(5)



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## 29 - Flexibility Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	2,267.61	3,042.51
3445 State Combined Fund School Block Grant	20,140.80	20,293.87
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	22,408.41	23,336.38

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	313.50	2,879.18
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	0.00	15,192.88
6XX Supplies and Materials	5.68	74.94
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	5,784.36	0.00
4XX Purchased Property Services	0.00	730.00
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
6XX Supplies and Materials	0.00	1,274.53
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	6,103.54	20,151.53



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## 29 - Flexibility Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					61,375.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					23,336.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					20,151.53	(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)					64,560.81	(5)



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## 50 - Debt Service Fund

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

PRC Revenue		2006 Value	2007 Value
1510	Interest Earnings	1,650.14	2,073.24
3440	State HB20/SB417 Prop Tax Reimb	79.03	52.68
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>1,729.17</u>	<u>2,125.92</u>

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

PRC Program Function Object		2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
830	Special Assessments	0.00	713.17
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>0.00</u>	<u>713.17</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				41,179.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				2,125.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				713.17	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				42,592.57	(5)





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## 60 - Building Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	59.62	75.19
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	59.62	75.19

### Schedule of Changes Worksheet

Beginning Fund Balance	1,486.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	75.19	(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)	1,561.19	(5)



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## 61 - Building Reserve Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	6,041.20	358.82
1190 Penalties and Interest on Taxes	485.92	78.74
1510 Interest Earnings	1,234.17	487.89
3440 State HB20/SB417 Prop Tax Reimb	40.32	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>7,801.61</b>	<b>925.45</b>

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	0.00	456.00
7XX Property and Equipment Acquisition	2,640.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investm		
840 Principal On Debt	75,650.45	0.00
850 Interest on Debt	2,154.92	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>80,445.37</b>	<b>456.00</b>

## Schedule of Changes Worksheet

Beginning Fund Balance	9,363.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	925.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	456.00	(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	225.00	
Less Last Year	0.00	(4b)
	225.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	10,057.59	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	2.66	0.05
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2.66	0.05

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

PRC Program Function Object	2006 Value	2007 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	336.06	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	336.06	0.00

## Schedule of Changes Worksheet

Beginning Fund Balance	1.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.05	(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)	1.15	(5)



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## 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2006 Value	2007 Value
1XXX Revenues from Student Activities	128,763.08	145,564.64
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	128,763.08	145,564.64

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

PRC Program Function Object	2006 Value	2007 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	122,866.31	126,923.77
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	122,866.31	126,923.77

## Schedule of Changes Worksheet

Beginning Fund Balance	93,863.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	145,564.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	126,923.77	(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)	112,503.89	(5)



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Fund	Account	Description	2006 Value	2007 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	56,596.65	55,460.68
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	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	26,045.45	24,034.40
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	971,329.59	1,025,772.45
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	17,234.68	27,689.95
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	470.95	430.45
XX	XXX 26XX	41X Energy Utility Services	76,470.14	65,991.36
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	48,048.84	7,817.60
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	55,321.52
b. Related Services Block Grant Entitlement	18,439.22
c. Total Entitlements Subject to Reversion	73,760.74

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	98,101.78
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	99,511.79
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.

**Percentage of Special Ed Funding in FY2009 Maximum Budget: 75%**



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	80,942.99	0.00	0.00	0.00	
280	1XXX	2XX	9,927.22	0.00	0.00	0.00	
280	1XXX	3XX	701.37	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	119.56	0.00	0.00	0.00	
280	1XXX	6XX	1,323.08	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	5,844.86	0.00	0.00	0.00	
280	21XX	2XX	652.71	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
<b>Totals</b>			99,511.79	0.00	0.00	0.00	99,511.79



# Trustees' Financial Summary

FY2006-07

Submit ID: 0331-03677565

**15 Flathead County**

**0331 Bigfork H S**

*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 FY07.*





# Trustees' Financial Summary

FY2006-07

Submit ID: 0331-03677565

15 Flathead County

0331 Bigfork H S

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjustments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	6,196.00	0.00	0.00	0.00	6,196.00
Buildings	1,881,545.62	0.00	0.00	0.00	1,881,545.62
Machinery And Equipment	581,623.35	0.00	58,184.60	44,091.50	595,716.45
Totals at historical cost	2,469,364.97	0.00	58,184.60	44,091.50	2,483,458.07
Less Accumulated depreciation for:					
Building Accum	969,388.52	0.00	54,550.92	0.00	1,023,939.44
Machinery And Equipment Accum	353,952.55	0.00	36,578.35	19,146.91	371,383.99
Total accumulated depreciation	1,323,341.07	0.00	91,129.27	19,146.91	1,395,323.43
Governmental activities, capital assets, net	1,146,023.90	0.00	-32,944.67	24,944.59	1,088,134.64

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

<b>Depreciation by Function for FY2007</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	1,281.00	0.00	0.00
General Administration (23XX)	811.00	0.00	0.00
Operations and Maintenance (26XX)	3,184.33	0.00	0.00
Transportation (27XX)	25,876.69	0.00	0.00
Food Service (31XX)	438.50	0.00	0.00
Extracurricular (34XX, 35XX)	5,084.83	0.00	0.00
Total Depreciation for FY2007	36,676.35	0.00	0.00

\*\*\* Has comments.



# Trustees' Financial Summary

FY2006-07

Submit ID: 0331-03677565

15 Flathead County

0331 Bigfork H S

	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2006)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2007) [a + b - c - d]	Current Portion Due FY2008	Long-Term Portion Due FY2009-
<b>Governmental Activities *</b>							
Compensated	169,951.00	166,629.25	0.00	169,951.00	166,629.25	0.00	166,629.25
Total Governmental Activity							
Long-Term Liabilities	169,951.00	166,629.25	0.00	169,951.00	166,629.25	0.00	166,629.25

\* 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.