



Trustees' Financial Summary

FY2006-07

Submit ID: 0334-32919037

15 Flathead County

0334 Whitefish Elem

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 Danelle Reisch

Phone #: (406) 862-8643

(Signature)

(Date)

Chair, Board of Trustees David Fern

(Signature)

(Date)

County Superintendent Marcia Sheffels

(Signature)

(Date)

Software

Accounting Package: Computer Software Associates

For FY07 did the district employ a certified special education director? Yes

As reported on Annual Data Collection (ADC), the district employs 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. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

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



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PRC	Title	Project Type	Project Number	CFDA #
020	Aggregate Reim/Indirects	LOCAL		Local
120	Muldown Grant	LOCAL	N/A	
128	E-Rate Reimbursement	LOCAL		
140	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	15-0334-14-07	84.367
150	Title I Improving Basic Programs	FEDERAL	15-0334-31-07	84.010A
206	Rent-a-Reader	LOCAL	N/A	
207	Waste-Not Grant	LOCAL	N/A	
270	Life Skills	LOCAL	N/A	
280	Medicaid Reimbursement	STATE	N/A	
281	Gifted and Talented	STATE	15-0334-13-07	State
291	Autism Program	LOCAL	N/A	
321	Tobacco Use Prevention	STATE	15-0334-98-07	
390	Title V, Part A, Innovative Programs	FEDERAL	15-0334-39-07	84.298
405	Energy Cost Relief	STATE	N/A	
410	Weatherization and Maintenance	STATE	N/A	
415	Indian Education for All	STATE	N/A	
580	Title IV Safe and Drug-Free Schools	FEDERAL	15-0334-16-07	84.186A
585	Title IV Safe and Drug-Free Schools	FEDERAL	15-0334-16-06	84.186A
600	Title II, Part D, Ed Technology	FEDERAL	15-0334-60-07	84.318
605	Title II, Part D, Ed Technology	FEDERAL	15-0334-60-06	84.318
760	Services for Significant Needs Students	STATE	15-0334-7620-07P2	State
770	IDEA Part B	FEDERAL	15-0334-77-	84.027
790	IDEA Preschool	FEDERAL	15-0334-79-	84.173A



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ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	713,671.26	89,812.05		
02	Taxes Receivable - Real and Personal (120-149)	258,309.71	21,927.89		
03	Taxes Receivable - Protested (150-159)	37,773.23	3,156.72		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,009,754.20	114,896.66		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	55.00	17,261.45		
25	Deferred Revenue (680)	296,082.94	25,084.61		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	296,137.94	42,346.06		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	99,253.36			
48	Fund Balance for Budget (961-970)	614,362.90	72,550.60		
52	TOTAL FUND BALANCE/EQUITY	713,616.26	72,550.60		
53	TOTAL LIABILITIES AND FUND BALANCE	1,009,754.20	114,896.66		



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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)	301.59	274,990.47	267,221.14	45,288.55
02	Taxes Receivable - Real and Personal (120-149)	5,867.64			2,925.59
03	Taxes Receivable - Protested (150-159)	861.15			427.94
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			55,377.41	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	7,030.38	274,990.47	322,598.55	48,642.08
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	6,728.79			3,353.53
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	6,728.79			3,353.53
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			37,493.97	
48	Fund Balance for Budget (961-970)	301.59	274,990.47	285,104.58	45,288.55
52	TOTAL FUND BALANCE/EQUITY	301.59	274,990.47	322,598.55	45,288.55
53	TOTAL LIABILITIES AND FUND BALANCE	7,030.38	274,990.47	322,598.55	48,642.08



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			9,589.18	23,663.74
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			9,589.18	23,663.74
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)			9,589.18	23,663.74
52	TOTAL FUND BALANCE/EQUITY			9,589.18	23,663.74
53	TOTAL LIABILITIES AND FUND BALANCE			9,589.18	23,663.74



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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)
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				



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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)	30,627.00	26,215.98		80,017.84
02	Taxes Receivable - Real and Personal (120-149)				87,033.13
03	Taxes Receivable - Protested (150-159)				12,796.53
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	30,627.00	26,215.98		179,847.50
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				99,829.66
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				99,829.66
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	4,877.57			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	25,749.43	26,215.98		80,017.84
52	TOTAL FUND BALANCE/EQUITY	30,627.00	26,215.98		80,017.84
53	TOTAL LIABILITIES AND FUND BALANCE	30,627.00	26,215.98		179,847.50



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	677,042.95	3,132.19		
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)	158,386.80			
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	835,429.75	3,132.19		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	698,220.10			
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	698,220.10			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	20,887.00			
48	Fund Balance for Budget (961-970)	116,322.65	3,132.19		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	137,209.65	3,132.19		
53	TOTAL LIABILITIES AND FUND BALANCE	835,429.75	3,132.19		



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



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			471,148.38	
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			471,148.38	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			17,055.38	
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			17,055.38	
FUND BALANCE/EQUITY					
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	TOTAL FUND BALANCE/EQUITY			454,093.00	
53	TOTAL LIABILITIES AND FUND BALANCE			471,148.38	



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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)
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)				
38	Reserve for Endowments (954)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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)
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				



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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)
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				



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



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01 - General Fund

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

PRC Revenue	2006 Value	2007 Value
1111 District Levy - Real Property	2,798,107.08	2,892,993.97
1112 District Levy - Personal Property	61,516.91	65,502.16
1190 Penalties and Interest on Taxes	22,238.21	19,299.62
1510 Interest Earnings	35,807.92	42,313.61
3110 Direct State Aid	2,491,353.79	2,540,289.33
3111 Quality Educator	0.00	176,258.00
3112 At Risk Student	0.00	44,622.98
3113 Indian Education For All	0.00	24,153.60
3114 American Indian Achievement Gap	0.00	2,800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	262,514.81	268,378.38
3120 State Guaranteed Tax Base Aid	163,251.93	84,196.86
3440 State HB20/SB417 Prop Tax Reimb	3,434.70	2,297.35
3444 State School Block Grant	270,107.61	272,160.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,108,332.96	6,435,266.29

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	2,932,294.56	3,125,005.25
2XX Personal Services - Employee Benefits	423,168.90	402,374.96
3XX Purchased Professional and Technical Services	9,444.00	349.45
4XX Purchased Property Services	318.44	251.50
5XX Other Purchased Services	13,182.03	16,766.75
6XX Supplies and Materials	189,953.74	146,667.01
7XX Property and Equipment Acquisition	0.00	10,810.00
21XX Support Services - Students		
1XX Personal Services - Salaries	151,046.03	157,572.26
2XX Personal Services - Employee Benefits	13,586.56	13,705.51
3XX Purchased Professional and Technical Services	4,192.40	14,779.38
5XX Other Purchased Services	473.30	851.20
6XX Supplies and Materials	1,039.85	1,510.65
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	116,152.44	103,742.67
2XX Personal Services - Employee Benefits	18,028.57	19,444.72
3XX Purchased Professional and Technical Services	3,499.84	6,824.24
4XX Purchased Property Services	80.00	0.00
5XX Other Purchased Services	2,547.97	2,791.31
6XX Supplies and Materials	28,746.19	26,636.20
810 Dues and Fees	179.96	187.32



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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				
	221X		Improvement of Instruction Services		
	222X		Educational Media Services		
		1XX	Personal Services - Salaries	136,369.65	136,412.33
		2XX	Personal Services - Employee Benefits	11,183.37	11,503.58
		3XX	Purchased Professional and Technical Services	134.00	922.72
		4XX	Purchased Property Services	3,671.85	1,916.76
		6XX	Supplies and Materials	27,100.90	24,615.91
	23XX		Support Services - General Administration		
		1XX	Personal Services - Salaries	72,169.48	73,550.00
		2XX	Personal Services - Employee Benefits	9,679.05	10,011.23
		3XX	Purchased Professional and Technical Services	7,785.00	17,485.49
		4XX	Purchased Property Services	3,996.64	3,974.98
		5XX	Other Purchased Services	14,018.57	22,611.54
		6XX	Supplies and Materials	2,832.56	3,192.43
		810	Dues and Fees	6,954.87	7,726.80
		8XX	Other Expenditures	1,763.94	1,759.71
	24XX		Support Services - School Administration		
		1XX	Personal Services - Salaries	299,971.01	325,986.54
		2XX	Personal Services - Employee Benefits	39,682.84	37,225.47
		3XX	Purchased Professional and Technical Services	1,168.00	1,362.50
		4XX	Purchased Property Services	24,124.08	21,421.88
		5XX	Other Purchased Services	19,219.88	20,868.48
		6XX	Supplies and Materials	4,343.91	5,813.86
		810	Dues and Fees	1,301.00	1,219.00
		8XX	Other Expenditures	630.06	349.00
	25XX		Support Services - Business		
		1XX	Personal Services - Salaries	67,331.33	71,258.67
		2XX	Personal Services - Employee Benefits	13,211.88	12,369.94
		3XX	Purchased Professional and Technical Services	10,223.85	10,325.51
		4XX	Purchased Property Services	0.00	44.34
		5XX	Other Purchased Services	6,752.82	5,445.33
		6XX	Supplies and Materials	1,875.80	1,752.19
		810	Dues and Fees	446.34	279.60
	26XX		Operation and Maintenance of Plant Services		
		1XX	Personal Services - Salaries	301,352.96	316,786.35
		2XX	Personal Services - Employee Benefits	79,776.85	82,165.92
		3XX	Purchased Professional and Technical Services	9,053.14	12,755.25
		4XX	Purchased Property Services	244,931.13	254,485.27
		5XX	Other Purchased Services	49,053.01	49,506.97
		6XX	Supplies and Materials	24,756.27	51,031.72
		7XX	Property and Equipment Acquisition	11,451.41	0.00



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				
	4XXX	Facilities Acquisition and Construction Services			
		6XX	Supplies and Materials	0.00	2,917.50
		7XX	Property and Equipment Acquisition	0.00	3,567.29
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	170,425.64	264,282.30
		2XX	Personal Services - Employee Benefits	19,564.73	37,194.80
		5XX	Other Purchased Services	93.75	0.00
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	203,029.25	190,950.51
		2XX	Personal Services - Employee Benefits	21,385.08	26,270.48
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	43,822.78	41,961.00
		2XX	Personal Services - Employee Benefits	5,854.04	5,747.28
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	27,873.89	28,838.60
		2XX	Personal Services - Employee Benefits	464.02	484.51
365	Indian Education for All				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	19,608.38
	221X	Improvement of Instruction Services			
		1XX	Personal Services - Salaries	0.00	10,755.47
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	96,162.50	102,324.99
		2XX	Personal Services - Employee Benefits	14,327.71	14,416.26
		4XX	Purchased Property Services	604.85	124.95
		5XX	Other Purchased Services	467.16	351.75
		6XX	Supplies and Materials	5,144.06	4,121.86
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	2,000.00	0.00
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	6,453.64	6,679.44
		2XX	Personal Services - Employee Benefits	37.98	19.25
		4XX	Purchased Property Services	3.79	137.88
		5XX	Other Purchased Services	270.00	0.00



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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
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	6,255.67	5,360.00
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	20,758.20	21,484.32
		2XX	Personal Services - Employee Benefits	124.62	137.36
		3XX	Purchased Professional and Technical Services	2,481.69	2,951.04
		5XX	Other Purchased Services	1,373.75	1,373.76
		6XX	Supplies and Materials	407.57	552.68
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	0.00	13,000.00
		7XX	Property and Equipment Acquisition	11,406.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>6,077,044.60</u>	<u>6,454,021.31</u>

Schedule of Changes Worksheet

Beginning Fund Balance					762,452.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6,435,266.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,454,021.31	(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	99,253.36	Less Last Year	129,334.14	(4b)	-30,080.78	
					-30,080.78	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					713,616.26	(5)



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10 - Transportation Fund

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

PRC Revenue	2006 Value	2007 Value
1111 District Levy - Real Property	206,454.50	244,986.70
1112 District Levy - Personal Property	4,371.58	4,921.51
1190 Penalties and Interest on Taxes	1,892.06	1,476.75
1410 Individual Transportation Fees	0.00	200.00
1510 Interest Earnings	1,585.96	2,027.69
2220 County On-Schedule Trans Reimb	60,974.58	61,473.55
3210 State On-Schedule Trans Reimb	60,974.58	61,473.56
3440 State HB20/SB417 Prop Tax Reimb	126.64	244.23
3444 State School Block Grant	11,624.02	11,712.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	348,003.92	388,516.35

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	11,250.12	11,638.68
2XX Personal Services - Employee Benefits	66.04	74.40
25XX Support Services - Business		
1XX Personal Services - Salaries	4,712.52	5,154.00
2XX Personal Services - Employee Benefits	27.64	33.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	17,059.31	14,930.31
2XX Personal Services - Employee Benefits	2,296.11	1,545.28
5XX Other Purchased Services	267,746.16	288,163.88
6XX Supplies and Materials	478.88	43.35
280 Special Education - Local and State		
27XX Student Transportation Services		
5XX Other Purchased Services	57,097.66	59,335.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	360,734.44	380,918.15



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**15 Flathead County
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10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					64,952.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					388,516.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					380,918.15	(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	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					72,550.60	(5)



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13 - Tuition Fund

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

PRC Revenue	2006 Value	2007 Value
1111 District Levy - Real Property	66,958.04	65,816.45
1112 District Levy - Personal Property	1,824.44	1,539.08
1190 Penalties and Interest on Taxes	612.82	490.78
1510 Interest Earnings	441.93	584.15
3440 State HB20/SB417 Prop Tax Reimb	76.71	46.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	69,913.94	68,476.50

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

PRC Program Function Object	2006 Value	2007 Value
280 Special Education - Local and State		
1XXX Instruction		
5XX Other Purchased Services	66,739.00	70,551.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	66,739.00	70,551.00

Schedule of Changes Worksheet

Beginning Fund Balance	2,376.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	68,476.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	70,551.00	(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)		301.59 (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	9,731.61	12,196.93
2240 County Retirement Distribution	698,008.71	713,285.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	707,740.32	725,482.39

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	435,404.43	463,809.74
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	22,601.70	23,540.93
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	16,431.21	16,885.13
222X Educational Media Services		
2XX Personal Services - Employee Benefits	20,350.44	20,545.43
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	12,422.23	12,647.97
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	44,367.74	48,347.43
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	10,568.48	10,776.68
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	42,425.90	44,198.97
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,388.80	1,164.91
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	23,224.32	40,366.01
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	28,866.67	28,183.78
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	6,676.69	6,342.62
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,005.41	3,170.76



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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
394	State Career & Technical Ed Entitlement - Family & Consu				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	8,263.32	8,567.00
395	State Career & Technical Ed Entitlement - Technology Ed/				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	6,018.36	6,431.06
610	Adult Continuing Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	88.48	127.55
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	2,727.69	2,631.36
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	979.87	1,001.14
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	2,946.13	3,275.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				688,757.87	742,014.12

Schedule of Changes Worksheet

Beginning Fund Balance					291,522.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					725,482.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					742,014.12	(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	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					274,990.47	(5)



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

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

PRC Revenue	2007 Value
020 Aggregate Reim/Indirects	
1510 Interest Earnings	14,054.96
120 Muldown Grant	
1920 Contributions/Donations from Private Sources	5,994.00
128 E-Rate Reimbursement	
1900 Other Revenue from Local Sources	15,965.62
140 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	159,500.00
150 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	538,858.82
206 Rent-a-Reader	
1920 Contributions/Donations from Private Sources	1,425.00
207 Waste-Not Grant	
1920 Contributions/Donations from Private Sources	500.00
270 Life Skills	
1900 Other Revenue from Local Sources	2,280.11
280 Medicaid Reimbursement	
3355 Medicaid - Miscellaneous	15,775.08
3357 Montana Administrative Claiming Reimbursement	31,102.81
280 Subtotal	46,877.89
281 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	1,969.00
321 Tobacco Use Prevention	
3290 State - Other State Grants	12,495.46
390 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	7,189.00
410 Weatherization and Maintenance	
3640 OTO Weatherization & Deferred Maintenance	182,152.00
415 Indian Education for All	
3650 OTO Indian Education for All	56,370.60
580 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	20,090.00
585 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	2,960.97
600 Title II, Part D, Ed Technology	



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2007 Value
4310 Title II, Part D, Educational Technology	11,003.00
605 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	7,225.95
760 Services for Significant Needs Students	
3610 Services for Significant Needs Students	10,000.00
770 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	335,771.13
790 IDEA Preschool	
4560 IDEA, Part B, Children with Disabilities	10,900.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,443,583.51

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

PRC Program Function Object	2007 Value
020 Aggregate Reim/Indirects	
1XX Regular Education Programs - Elementary/Secondary	
25XX Support Services - Business	
6XX Supplies and Materials	6,455.90
120 Muldown Grant	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	5,994.00
128 E-Rate Reimbursement	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
6XX Supplies and Materials	8,000.00
140 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	119,889.62
2XX Personal Services - Employee Benefits	39,610.38
140 Subtotal	159,500.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
150 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	385,685.42
2XX Personal Services - Employee Benefits	105,686.72
5XX Other Purchased Services	18,823.50
6XX Supplies and Materials	28,044.48
21XX Support Services - Students	
5XX Other Purchased Services	618.70
	538,858.82
150 Subtotal	
206 Rent-a-Reader	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,399.76
207 Waste-Not Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	315.97
270 Life Skills	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	924.97
280 Medicaid Reimbursement	
280 Special Education - Local and State	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	2,407.30
5XX Other Purchased Services	802.68
6XX Supplies and Materials	3,713.38
	6,923.36
280 Subtotal	
281 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
6XX Supplies and Materials	1,969.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
291 Autism Program	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	4,340.94
21XX Support Services - Students	
5XX Other Purchased Services	1,291.99
24XX Support Services - School Administration	
810 Dues and Fees	500.00
	6,132.93
291 Subtotal	
321 Tobacco Use Prevention	
329 State Miscellaneous Grants	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	3,064.02
221X Improvement of Instruction Services	
5XX Other Purchased Services	2,703.99
6XX Supplies and Materials	6,727.45
	12,495.46
321 Subtotal	
390 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	5,214.40
2XX Personal Services - Employee Benefits	1,974.60
	7,189.00
390 Subtotal	
410 Weatherization and Maintenance	
364 State One Time Only (OTO) Weatherization/Deferred Mai	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	182,152.00
415 Indian Education for All	
365 Indian Education for All	
221X Improvement of Instruction Services	
5XX Other Purchased Services	2,629.35
6XX Supplies and Materials	240.48



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
415 Subtotal	2,869.83
580 Title IV Safe and Drug-Free Schools	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	8,483.00
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
21XX Support Services - Students	
1XX Personal Services - Salaries	8,558.28
2XX Personal Services - Employee Benefits	720.79
5XX Other Purchased Services	992.82
6XX Supplies and Materials	1,335.11
580 Subtotal	20,090.00
585 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
21XX Support Services - Students	
1XX Personal Services - Salaries	1,728.00
2XX Personal Services - Employee Benefits	146.33
5XX Other Purchased Services	1,086.64
585 Subtotal	2,960.97
600 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	829.00
3XX Purchased Professional and Technical Services	9,627.00
5XX Other Purchased Services	450.00
6XX Supplies and Materials	97.00
600 Subtotal	11,003.00
605 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	1,785.00
2XX Personal Services - Employee Benefits	440.95
6XX Supplies and Materials	5,000.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
431 Title II, Part D, Educational Technology	
605 Subtotal	7,225.95
760 Services for Significant Needs Students	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	10,000.00
770 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	202,890.27
2XX Personal Services - Employee Benefits	89,209.59
4XX Purchased Property Services	316.80
5XX Other Purchased Services	1,836.89
6XX Supplies and Materials	7,010.08
21XX Support Services - Students	
1XX Personal Services - Salaries	7,046.00
3XX Purchased Professional and Technical Services	27,007.50
810 Dues and Fees	294.00
24XX Support Services - School Administration	
810 Dues and Fees	160.00
770 Subtotal	335,771.13
790 IDEA Preschool	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	8,700.66
2XX Personal Services - Employee Benefits	2,199.34
790 Subtotal	10,900.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 1,339,132.05



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					188,567.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,443,583.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,339,132.05	(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	37,493.97	Less Last Year	7,914.21	(4b)	29,579.76	
					29,579.76	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					322,598.55	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
020 Aggregate Reim/Indirects	14,054.96	6,455.90	7,599.06
120 Muldown Grant	5,994.00	5,994.00	0.00
128 E-Rate Reimbursement	15,965.62	8,000.00	7,965.62
140 Title II, Part A, Teacher/Principal Train/Recruit	159,500.00	159,500.00	0.00
150 Title I Improving Basic Programs	538,858.82	538,858.82	0.00
206 Rent-a-Reader	1,425.00	1,399.76	25.24
207 Waste-Not Grant	500.00	315.97	184.03
270 Life Skills	2,280.11	924.97	1,355.14
280 Medicaid Reimbursement	46,877.89	6,923.36	39,954.53
281 Gifted and Talented	1,969.00	1,969.00	0.00
291 Autism Program	0.00	6,132.93	-6,132.93
321 Tobacco Use Prevention	12,495.46	12,495.46	0.00
390 Title V, Part A, Innovative Programs	7,189.00	7,189.00	0.00
410 Weatherization and Maintenance	182,152.00	182,152.00	0.00
415 Indian Education for All	56,370.60	2,869.83	53,500.77
580 Title IV Safe and Drug-Free Schools	20,090.00	20,090.00	0.00
585 Title IV Safe and Drug-Free Schools	2,960.97	2,960.97	0.00
600 Title II, Part D, Ed Technology	11,003.00	11,003.00	0.00
605 Title II, Part D, Ed Technology	7,225.95	7,225.95	0.00
760 Services for Significant Needs Students	10,000.00	10,000.00	0.00
770 IDEA Part B	335,771.13	335,771.13	0.00
790 IDEA Preschool	10,900.00	10,900.00	0.00



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15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
Total	1,443,583.51	1,339,132.05	104,451.46



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17 - Adult Education Fund

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

PRC Revenue	2006 Value	2007 Value
1111 District Levy - Real Property	31,652.10	32,756.40
1112 District Levy - Personal Property	681.16	743.08
1190 Penalties and Interest on Taxes	238.83	215.19
1340 Fees for Adult Education	410.00	618.00
1510 Interest Earnings	728.98	1,572.51
3440 State HB20/SB417 Prop Tax Reimb	12.00	8.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	33,723.07	35,913.48

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

PRC Program Function Object	2006 Value	2007 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	598.00	851.00
2XX Personal Services - Employee Benefits	3.53	5.44
6XX Supplies and Materials	1,810.32	430.51
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	17,839.99	17,243.99
2XX Personal Services - Employee Benefits	104.66	110.28
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	20,356.50	18,641.22

Schedule of Changes Worksheet

Beginning Fund Balance	28,016.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	35,913.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	18,641.22	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	45,288.55	(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	380.31	453.07
1910 Rentals	690.00	444.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,070.31	897.94

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		
1XX Personal Services - Salaries	514.86	1,038.97
2XX Personal Services - Employee Benefits	33.63	3.07
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	548.49	1,042.04

Schedule of Changes Worksheet

Beginning Fund Balance	9,733.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	897.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,042.04	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,589.18	(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	1,004.92	1,037.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,004.92	1,037.45

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
24XX Support Services - School Administration		
1XX Personal Services - Salaries	3,967.35	0.00
2XX Personal Services - Employee Benefits	23.49	0.00
25XX Support Services - Business		
1XX Personal Services - Salaries	2,746.49	0.00
2XX Personal Services - Employee Benefits	15.98	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	6,753.31	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	22,626.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,037.45	(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)	23,663.74	(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	2,152.85	2,193.71
3281 State Technology Aid	35,190.11	33,640.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	37,342.96	35,834.19

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
221X Improvement of Instruction Services		
6XX Supplies and Materials	9,450.00	64,891.44
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	9,450.00	64,891.44

Schedule of Changes Worksheet

Beginning Fund Balance	54,806.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	35,834.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	64,891.44	(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 4,877.57 Less Last Year 0.00 (4b) 4,877.57		
	4,877.57	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	30,627.00	(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	626.55	988.23
3445 State Combined Fund School Block Grant	5,849.99	5,894.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,476.54	6,882.68

Schedule of Changes Worksheet

Beginning Fund Balance	19,333.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,882.68	(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)	26,215.98	(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
1111	District Levy - Real Property	985,410.97	975,895.46
1112	District Levy - Personal Property	21,977.97	22,960.92
1190	Penalties and Interest on Taxes	7,705.43	6,757.62
1510	Interest Earnings	14,111.74	16,271.99
3440	State HB20/SB417 Prop Tax Reimb	1,007.35	665.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,030,213.46	1,022,551.67

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	1,263.82	1,425.82
	840 Principal On Debt	655,000.00	670,000.00
	850 Interest on Debt	357,745.00	341,690.00
	860 Agent Fees/Issuance Costs	850.00	850.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		1,014,858.82	1,013,965.82

Schedule of Changes Worksheet

Beginning Fund Balance				71,431.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				1,022,551.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				1,013,965.82	(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)				80,017.84	(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	145,734.02	52,091.67
1900	Other Revenue from Local Sources	233,116.90	171,723.65
1920	Contributions/Donations from Private Sources	286,100.54	1,874,693.51
6100	Material Prior Period Revenue Adjustments	0.00	1,314,482.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		664,951.46	3,412,990.83

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		
3XX	Purchased Professional and Technical Services	2,000.00	0.00
25XX	Support Services - Business		
5XX	Other Purchased Services	414.00	0.00
4XXX	Facilities Acquisition and Construction Services		
1XX	Personal Services - Salaries	0.00	12,000.00
2XX	Personal Services - Employee Benefits	0.00	76.77
3XX	Purchased Professional and Technical Services	194,270.61	321,279.15
5XX	Other Purchased Services	6,238.00	0.00
6XX	Supplies and Materials	125,909.55	61,996.20
7XX	Property and Equipment Acquisition	3,221,248.86	5,087,221.68
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		3,550,081.02	5,482,573.80



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60 - Building Fund

Schedule of Changes Worksheet

Beginning Fund Balance					2,270,674.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,412,990.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,482,573.80	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	20,887.00	Less Last Year	84,768.93	(4b)	-63,881.93	
					-63,881.93	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					137,209.65	(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
1510 Interest Earnings	113.58	138.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	113.58	138.27

Schedule of Changes Worksheet

Beginning Fund Balance	2,993.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	138.27	(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)	3,132.19	(5)



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78 - Self Insurance Fund - Health

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	14,239.06	20,242.40
1970 Services Provided Other Funds	282,186.39	288,641.44
6100 Material Prior Period Revenue Adjustments	0.00	14,269.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	296,425.45	323,152.84

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

PRC Program Function Object	2006 Value	2007 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
2XX Personal Services - Employee Benefits	152,140.28	301,289.73
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	152,140.28	301,289.73

Schedule of Changes Worksheet

Beginning Fund Balance	432,229.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	323,152.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	301,289.73	(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)	454,093.00	(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	91,447.01	171,920.34
XX	39X 1XXX	112 Certified Teacher Staff Salaries	95,860.00	119,876.38
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	152,119.54	118,791.98
XX	457 1XXX	112 Certified Teacher Staff Salaries	8,167.45	8,700.66
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	3,271,357.43	3,447,160.03
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	160,472.41	85,536.63
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	169.85	412.15
XX	XXX 26XX	41X Energy Utility Services	169,205.95	192,563.97
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	3,215,458.86	5,265,140.97
XX	XXX 4XXX	73X Major Equipment-New	5,790.00	7,800.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	66,739.00	70,551.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	168,974.28
b. Related Services Block Grant Entitlement	56,320.83
c. Total Entitlements Subject to Reversion	225,295.11

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)]	299,642.49
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	566,406.37
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: 100%



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	264,282.30	0.00	0.00	0.00
280	1XXX	2XX	37,194.80	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	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	190,950.51	0.00	0.00	0.00
280	21XX	2XX	26,270.48	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	41,961.00	0.00	0.00	0.00
280	24XX	2XX	5,747.28	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
Totals			566,406.37	0.00	0.00	0.00 566,406.37



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



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Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	59,988.00	0.00	0.00	0.00	59,988.00
Land Improvements	338,142.00	0.00	0.00	0.00	338,142.00
Buildings	4,551,224.00	0.00	10,908,890.00	35,420.00	15,424,694.00
Machinery And Equipment	207,884.00	0.00	0.00	0.00	207,884.00
Construction in Progress	9,679,440.00	0.00	4,164,820.00	9,487,512.00	4,356,748.00
Totals at historical cost	14,836,678.00	0.00	15,073,710.00	9,522,932.00	20,387,456.00
Governmental activities, capital assets, net	14,836,678.00	0.00	15,073,710.00	9,522,932.00	20,387,456.00

* 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.

*** Has comments.

Depreciation by Function for FY2007	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	264,283.16	0.00	0.00
School Administration (24XX)	940.27	0.00	0.00
Operations and Maintenance (26XX)	1,407.35	0.00	0.00
Food Service (31XX)	2,201.13	0.00	0.00
Total Depreciation for FY2007	268,831.91	0.00	0.00

*** Has comments.



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	(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-
Governmental Activities *							
Bonds:							
7/15/2003 Issue	8,490,000.00	0.00	360,000.00	0.00	8,130,000.00	375,000.00	7,755,000.00
2/15/2004 Issue	575,000.00	0.00	75,000.00	0.00	500,000.00	75,000.00	425,000.00
5/19/2004 Issue	1,255,000.00	0.00	235,000.00	0.00	1,020,000.00	240,000.00	780,000.00
Compensated	140,246.15	22,499.85	0.00	0.00	162,746.00	63,964.00	98,782.00
Other	115,716.88	14,471.12	0.00	0.00	130,188.00	25,726.00	104,462.00
Total Governmental Activity							
Long-Term Liabilities	10,575,963.03	36,970.97	670,000.00	0.00	9,942,934.00	779,690.00	9,163,244.00

* 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.