



Trustees' Financial Summary

FY2007-08

Submit ID: 0330-32679075

15 Flathead County
0330 Bigfork Elem

**** Recalculated ****

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 FY08 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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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
001	Aggregate Reim/Indirects	LOCAL		Local
062	E-Rate	LOCAL		
108	Giftwrap Fundraiser	LOCAL		
110	8th grade class trip	LOCAL		
117	Misc donations	LOCAL	local	
118	Ravenwood	LOCAL		
136	Spirit Fund	LOCAL	local	
139	FOBS Donation	LOCAL		
142	Medical Assistance Fund	LOCAL	none	
147	Title II Part A	FEDERAL	1503301407	84.367
157	Gifted Talented-new	STATE	15-0330-1308-N	
158	Gifted Talented	STATE	15-0330-1308	
167	Title IV Safe and Drug-Free Schools	FEDERAL	1503301607	84.186A
168	Title IV, Part A, Safe & Drug-Free	FEDERAL	15-0330-1608	84.186A
227	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	5358A041852	84.358A
317	Title I, Part A, Improving Basic Programs	FEDERAL	1503303107	84.010A
318	Title I, Part A, Improving Basic Programs	FEDERAL	15-0330-3108	84.010A
330	Substance Abuse Program	LOCAL		
337	Misc donations	LOCAL	local	
364	State OTO Capital Invest & Deferred Maintenance	STATE	state	state
365	State OTO Indian Education for All	STATE	LOCAL	state
366	State OTO Weatherization & Deferred Maintenance	STATE	local	state
367	State OTO FullTime Kindergarten Startup	STATE	state	state
368	Data System Funding	STATE	state	
778	IDEA Part B	FEDERAL	15-0339-7708	84.027
910	Budget Amendment			



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	325,493.76	130,602.45	80,382.69	
02	Taxes Receivable - Real and Personal (120-149)	66,674.63	11,085.65		
03	Taxes Receivable - Protested (150-159)	8,596.01	1,339.85		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	45,174.65	10,839.92		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	445,939.05	153,867.87	80,382.69	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	57,758.43	6,108.41		
25	Deferred Revenue (680)	75,270.64	12,425.50		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	133,029.07	18,533.91		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	51,449.69	6,414.55		
48	Fund Balance for Budget (961-970)	261,460.29	128,919.41	80,382.69	
52	TOTAL FUND BALANCE/EQUITY	312,909.98	135,333.96	80,382.69	
53	TOTAL LIABILITIES AND FUND BALANCE	445,939.05	153,867.87	80,382.69	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	-536.10	91,915.02	168,187.72	
02	Taxes Receivable - Real and Personal (120-149)	2,044.40			
03	Taxes Receivable - Protested (150-159)	259.96			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,023.09	49,290.51	101,358.80	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,791.35	141,205.53	269,546.52	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		7,581.52	5,502.02	
25	Deferred Revenue (680)	2,304.36		3,584.61	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	2,304.36	7,581.52	9,086.63	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			13,864.26	
48	Fund Balance for Budget (961-970)	486.99	133,624.01	246,595.63	
52	TOTAL FUND BALANCE/EQUITY	486.99	133,624.01	260,459.89	
53	TOTAL LIABILITIES AND FUND BALANCE	2,791.35	141,205.53	269,546.52	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			7,172.43	14,950.62
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			7,172.43	14,950.62
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)			7,172.43	14,950.62
52	TOTAL FUND BALANCE/EQUITY			7,172.43	14,950.62
53	TOTAL LIABILITIES AND FUND BALANCE			7,172.43	14,950.62



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Balance Sheet

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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,093.89	54,699.29		91,678.80
02	Taxes Receivable - Real and Personal (120-149)				55.12
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	1,093.89	54,699.29		91,733.92
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				55.12
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				55.12
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)		2,575.00		
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	1,093.89	52,124.29		91,678.80
52	TOTAL FUND BALANCE/EQUITY	1,093.89	54,699.29		91,678.80
53	TOTAL LIABILITIES AND FUND BALANCE	1,093.89	54,699.29		91,733.92



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,436,966.57	1,595.93		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	5,436,966.57	1,595.93		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	380,137.67			
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	380,137.67			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	202.00			
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	5,056,626.90	1,595.93		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	5,056,828.90	1,595.93		
53	TOTAL LIABILITIES AND FUND BALANCE	5,436,966.57	1,595.93		



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ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service Fund (73)	Purchasing Internal Service Fund (74)	Central Transportation Internal Service 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)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service (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)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only) (81)	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend principal & (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	0.71	2.15	18,793.80	
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	0.71	2.15	18,793.80	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	0.71	2.15	18,793.80	
52	TOTAL FUND BALANCE/EQUITY	0.71	2.15	18,793.80	
53	TOTAL LIABILITIES AND FUND BALANCE	0.71	2.15	18,793.80	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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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Balance Sheet

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



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Balance Sheet

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



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

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	1,198,173.11	1,313,009.40
1190 Penalties and Interest on Taxes	5,472.18	5,388.68
1510 Interest Earnings	16,854.23	17,576.86
1900 Other Revenue from Local Sources	632.76	7,485.45
1920 Contributions/Donations from Private Sources	1.59	71.88
3110 Direct State Aid	1,095,757.71	1,168,089.89
3111 Quality Educator	81,926.00	135,785.10
3112 At Risk Student	14,416.75	14,752.92
3113 Indian Education For All	9,975.60	10,506.00
3114 American Indian Achievement Gap	3,200.00	3,600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	102,022.73	97,843.50
3440 State HB20/SB417 Prop Tax Reimb	2,281.99	1,132.75
3444 State School Block Grant	140,272.51	141,338.58
6100 Material Prior Period Revenue Adjustments	20,687.84	833.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,691,675.00	2,917,414.39

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	1,343,988.50	1,385,975.18
2XX Personal Services - Employee Benefits	110,639.23	120,555.57
3XX Purchased Professional and Technical Services	821.76	2,894.00
4XX Purchased Property Services	12,679.83	9,306.07
5XX Other Purchased Services	9,245.18	10,229.73
6XX Supplies and Materials	100,002.17	130,895.62
810 Dues and Fees	3,541.75	599.00
21XX Support Services - Students		
1XX Personal Services - Salaries	95,532.90	109,439.47
2XX Personal Services - Employee Benefits	9,479.75	12,276.33
3XX Purchased Professional and Technical Services	1,134.00	300.00
5XX Other Purchased Services	170.00	1,752.48
6XX Supplies and Materials	4,544.85	5,771.57
810 Dues and Fees	90.00	135.00
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	3,320.01	11,125.00
2XX Personal Services - Employee Benefits	34.34	57.55
3XX Purchased Professional and Technical Services	5,000.00	0.00
5XX Other Purchased Services	6,841.39	10,385.39
222X Educational Media Services		



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

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

PRC	Program	Function	Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary					
22XX Educational Media Services					
			1XX Personal Services - Salaries	35,386.96	37,920.00
			2XX Personal Services - Employee Benefits	4,597.91	4,813.50
			3XX Purchased Professional and Technical Services	286.26	0.00
			4XX Purchased Property Services	1,772.18	1,182.79
			5XX Other Purchased Services	85.00	0.00
			6XX Supplies and Materials	12,515.09	13,283.84
			810 Dues and Fees	20.00	25.00
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	53,901.31	57,064.83
			2XX Personal Services - Employee Benefits	7,436.68	7,240.35
			3XX Purchased Professional and Technical Services	1,674.00	3,734.88
			4XX Purchased Property Services	4,618.57	2,109.54
			5XX Other Purchased Services	7,517.44	8,842.73
			6XX Supplies and Materials	5,339.24	6,132.18
			810 Dues and Fees	947.00	3,612.00
			8XX Other Expenditures	20.50	35.87
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	158,008.21	176,741.83
			2XX Personal Services - Employee Benefits	30,930.54	32,640.38
			3XX Purchased Professional and Technical Services	509.52	1,465.48
			4XX Purchased Property Services	1,500.00	2,210.00
			5XX Other Purchased Services	7,885.19	8,283.78
			6XX Supplies and Materials	7,026.52	10,836.49
			810 Dues and Fees	934.00	1,695.00
			8XX Other Expenditures	273.25	1,717.05
25XX Support Services - Business					
			1XX Personal Services - Salaries	55,701.19	58,312.09
			2XX Personal Services - Employee Benefits	7,128.78	7,262.98
			3XX Purchased Professional and Technical Services	9,797.87	13,655.40
			5XX Other Purchased Services	208.50	1,912.55
			6XX Supplies and Materials	2,808.16	784.77
			810 Dues and Fees	0.00	125.00
26XX Operation and Maintenance of Plant Services					
			1XX Personal Services - Salaries	114,287.86	116,267.67
			2XX Personal Services - Employee Benefits	21,388.20	20,160.16
			3XX Purchased Professional and Technical Services	587.50	11.50
			4XX Purchased Property Services	88,089.84	97,057.85
			5XX Other Purchased Services	15,254.50	14,830.48
			6XX Supplies and Materials	25,826.53	39,310.10
			810 Dues and Fees	19.00	17.50
27XX Student Transportation Services					
			1XX Personal Services - Salaries	4,445.99	3,587.28
			2XX Personal Services - Employee Benefits	377.83	323.43



Trustees' Financial Summary

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

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

PRC	Program	Function	Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary					
27XX Student Transportation Services					
			4XX Purchased Property Services	0.00	13.14
			5XX Other Purchased Services	145.33	4,125.12
			6XX Supplies and Materials	2,500.34	3,423.83
4XXX Facilities Acquisition and Construction Services					
			7XX Property and Equipment Acquisition	0.00	28,582.50
280 Special Education - Local and State					
1XXX Instruction					
			1XX Personal Services - Salaries	100,433.73	135,689.96
			2XX Personal Services - Employee Benefits	15,195.71	20,167.19
			3XX Purchased Professional and Technical Services	1,837.26	1,180.28
			5XX Other Purchased Services	362.24	0.00
			6XX Supplies and Materials	592.52	206.36
21XX Support Services - Students					
			1XX Personal Services - Salaries	32,352.39	33,904.62
			2XX Personal Services - Employee Benefits	3,968.53	4,142.75
			3XX Purchased Professional and Technical Services	554.61	608.89
360 State Gifted & Talented Reimbursement					
1XXX Instruction					
			1XX Personal Services - Salaries	16,897.07	17,734.24
			2XX Personal Services - Employee Benefits	206.31	160.55
			5XX Other Purchased Services	424.81	0.00
			6XX Supplies and Materials	0.00	728.53
365 OTO Indian Education for All					
1XXX Instruction					
			1XX Personal Services - Salaries	5,935.99	0.00
			2XX Personal Services - Employee Benefits	47.87	0.00
			3XX Purchased Professional and Technical Services	1,195.05	4,179.27
			5XX Other Purchased Services	2,733.32	1,237.15
			6XX Supplies and Materials	2,689.32	2,741.61
390 State Career & Technical Ed Entitlement - Undistributed					
1XXX Instruction					
			1XX Personal Services - Salaries	14,617.44	16,148.36
			2XX Personal Services - Employee Benefits	1,565.07	1,633.43
			6XX Supplies and Materials	3,368.36	1,664.01
420 Title I, Part A, Improving Basic Programs					
1XXX Instruction					
			1XX Personal Services - Salaries	0.00	38,139.88
			2XX Personal Services - Employee Benefits	0.00	343.39
710 School Sponsored Extracurricular Activities					
27XX Student Transportation Services					
			1XX Personal Services - Salaries	2,659.35	4,110.87



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

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

PRC	Program	Function	Object	2007 Value	2008 Value
	710	School Sponsored Extracurricular Activities			
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	228.52	302.55
			5XX Other Purchased Services	0.00	38.51
		34XX	Extracurricular - Activities		
			1XX Personal Services - Salaries	5,595.99	4,311.99
			2XX Personal Services - Employee Benefits	64.36	29.82
			5XX Other Purchased Services	833.70	1,086.69
			6XX Supplies and Materials	422.80	212.15
			810 Dues and Fees	974.80	606.00
	720	School Sponsored Athletics			
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	3,582.72	3,410.45
			2XX Personal Services - Employee Benefits	303.13	236.75
			5XX Other Purchased Services	79.35	77.42
			6XX Supplies and Materials	1,050.20	1,146.25
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	19,289.00	14,906.00
			2XX Personal Services - Employee Benefits	307.99	297.28
			3XX Purchased Professional and Technical Services	2,113.70	1,439.36
			4XX Purchased Property Services	499.68	332.16
			6XX Supplies and Materials	5,895.77	6,143.45
			810 Dues and Fees	25.00	0.00
	999	Undistributed			
		61XX	Operating Transfers to Other Funds		
			910 Operating Transfers to Other Funds	20,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,667,722.11</u>	<u>2,922,347.00</u>



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

Schedule Of Changes Worksheet

Beginning Fund Balance						294,998.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,917,414.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,922,347.00	(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	51,449.69	Less Last Year	28,605.98	(4b)		22,843.71	
						22,843.71	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						312,909.98	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	200,208.87	214,788.50
1190 Penalties and Interest on Taxes	820.93	875.78
1510 Interest Earnings	1,736.26	3,496.44
1900 Other Revenue from Local Sources	76.37	14.80
2220 County On-Schedule Trans Reimb	38,357.79	41,573.85
3210 State On-Schedule Trans Reimb	38,357.80	41,573.86
3440 State HB20/SB417 Prop Tax Reimb	291.28	153.63
3444 State School Block Grant	9,198.83	9,268.74
6100 Material Prior Period Revenue Adjustments	265.08	1,840.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	289,313.21	313,586.34

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	4,540.57	4,674.46
2XX Personal Services - Employee Benefits	575.57	561.11
25XX Support Services - Business		
1XX Personal Services - Salaries	2,793.46	2,877.22
2XX Personal Services - Employee Benefits	309.93	301.42
27XX Student Transportation Services		
1XX Personal Services - Salaries	56,422.62	55,637.39
2XX Personal Services - Employee Benefits	15,244.59	15,203.18
3XX Purchased Professional and Technical Services	544.25	1,996.88
4XX Purchased Property Services	3,787.38	4,544.29
5XX Other Purchased Services	119,921.40	125,119.10
6XX Supplies and Materials	17,331.34	14,900.29
7XX Property and Equipment Acquisition	25,675.00	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	3,415.00
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	5,904.57	20,774.56
2XX Personal Services - Employee Benefits	2,519.49	5,404.21
4XX Purchased Property Services	60.00	154.21
5XX Other Purchased Services	1,360.80	318.50
6XX Supplies and Materials	2,669.45	4,444.77



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

259,660.42

260,326.59

Schedule Of Changes Worksheet

Beginning Fund Balance						81,021.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						313,586.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						260,326.59	(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	6,414.55	Less Last Year	5,362.00	(4b)		1,052.55	
						1,052.55	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						135,333.96	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	3,364.00	3,316.30
3440 State HB20/SB417 Prop Tax Reimb	36.85	18.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,400.85	3,334.72

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

PRC Program Function Object	2007 Value	2008 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	77,047.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,334.72	(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)	80,382.69	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	39,808.32	30,299.99
1190 Penalties and Interest on Taxes	148.26	153.26
1510 Interest Earnings	320.80	55.37
3440 State HB20/SB417 Prop Tax Reimb	44.53	22.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	40,321.91	30,531.29

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

PRC Program Function Object	2007 Value	2008 Value
280 Special Education - Local and State 1XXX Instruction 5XX Other Purchased Services	38,832.00	30,084.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	38,832.00	30,084.00

Schedule Of Changes Worksheet

Beginning Fund Balance	39.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	30,531.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	30,084.00	(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)	486.99	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	3,869.76	3,851.41
2240 County Retirement Distribution	319,781.82	360,726.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	323,651.58	364,578.26

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	201,477.26	210,426.76
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	18,937.27	15,672.37
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	499.60	1,149.09
222X Educational Media Services		
2XX Personal Services - Employee Benefits	5,370.07	5,781.78
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	8,805.41	9,037.25
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	23,011.63	25,587.81
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	8,112.06	8,552.22
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	15,918.69	16,076.95
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	8,006.31	8,157.12
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	15,321.82	18,959.77
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	4,861.33	5,169.84
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	817.24	2,929.81
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,578.51	2,706.29
365 OTO Indian Education for All		
1XXX Instruction		
2XX Personal Services - Employee Benefits	832.77	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

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

PRC Program Function Object	2007 Value	2008 Value
367 OTO Full-time Kindergarten Start-up		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	1,676.22
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,207.13	2,462.65
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	298.36	515.82
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	779.22	658.01
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	462.63	464.79
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	2,181.89	1,831.04
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	320,479.20	337,815.59

Schedule Of Changes Worksheet

Beginning Fund Balance	106,861.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	364,578.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	337,815.59	(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)	133,624.01	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Revenue	2008 Value
001 Aggregate Reim/Indirects	
1510 Interest Earnings	4,128.06
6100 Material Prior Period Revenue Adjustments	331.00
001 Subtotal	4,459.06
062 E-Rate	
1900 Other Revenue from Local Sources	4,306.36
108 Giftwrap Fundraiser	
1920 Contributions/Donations from Private Sources	6,493.50
110 8th grade class trip	
1920 Contributions/Donations from Private Sources	3,446.00
117 Misc donations	
1920 Contributions/Donations from Private Sources	13,485.00
118 Ravenwood	
1920 Contributions/Donations from Private Sources	7,678.15
136 Spirit Fund	
1920 Contributions/Donations from Private Sources	1,083.50
139 FOBS Donation	
1920 Contributions/Donations from Private Sources	10,190.00
142 Medical Assistance Fund	
1920 Contributions/Donations from Private Sources	2,775.00
157 Gifted Talented-new	
3600 State Gifted & Talented Reimbursement	16,970.00
158 Gifted Talented	
3600 State Gifted & Talented Reimbursement	1,693.00
167 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	405.00
168 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	16,728.80
227 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	21,195.00
318 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	237,709.00
337 Misc donations	
1920 Contributions/Donations from Private Sources	340.00
364 State OTO Capital Invest & Deferred Maintenance	
3660 OTO Capital Invest & Deferred Maintenance	87,660.15
365 State OTO Indian Education for All	
3650 OTO Indian Education for All	5,002.16
367 State OTO FullTime Kindergarten Startup	



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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Revenue	2008 Value
367 State OTO FullTime Kindergarten Startup	
3670 OTO Full-Time Kindergarten Start-up	53,799.60
368 Data System Funding	
3680 K-12 Education Data Systems	1,606.11
778 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	89,800.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	586,825.81

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

PRC Program Function Object	2008 Value
001 Aggregate Reim/Indirects	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	530.64
062 E-Rate	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
4XX Purchased Property Services	1,366.20
6XX Supplies and Materials	3,516.25
062 Subtotal	4,882.45
108 Giftwrap Fundraiser	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	600.00
6XX Supplies and Materials	3,022.50
108 Subtotal	3,622.50
110 8th grade class trip	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	200.00
117 Misc donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	160.00
6XX Supplies and Materials	13,287.62
117 Subtotal	13,447.62



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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2008 Value
118 Ravenwood	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2,676.65
5XX Other Purchased Services	3,480.00
6XX Supplies and Materials	2,043.44
	8,200.09
118 Subtotal	
136 Spirit Fund	
1XX Regular Education Programs - Elementary/Secondary	
24XX Support Services - School Administration	
6XX Supplies and Materials	981.40
139 FOBS Donation	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	4,973.11
142 Medical Assistance Fund	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	130.00
6XX Supplies and Materials	500.00
	630.00
142 Subtotal	
157 Gifted Talented-new	
271 State and Federal Aggregate of Reimbursements/Indirect Costs	
1XXX Instruction	
1XX Personal Services - Salaries	186.18
5XX Other Purchased Services	9,983.12
6XX Supplies and Materials	6,800.70
	16,970.00
157 Subtotal	
158 Gifted Talented	
271 State and Federal Aggregate of Reimbursements/Indirect Costs	
1XXX Instruction	
5XX Other Purchased Services	500.00
6XX Supplies and Materials	1,397.17
	1,897.17
158 Subtotal	
167 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
3XX Purchased Professional and Technical Services	405.00

168 Title IV, Part A, Safe & Drug-Free



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2008 Value
168 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
1XX Personal Services - Salaries	14,455.43
2XX Personal Services - Employee Benefits	2,273.37
	16,728.80
168 Subtotal	
227 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
1XX Personal Services - Salaries	8,191.00
2XX Personal Services - Employee Benefits	4,104.00
3XX Purchased Professional and Technical Services	8,900.00
	21,195.00
227 Subtotal	
317 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	307.53
6XX Supplies and Materials	200.00
	507.53
317 Subtotal	
318 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	177,826.65
2XX Personal Services - Employee Benefits	59,682.55
6XX Supplies and Materials	199.80
	237,709.00
318 Subtotal	
330 Substance Abuse Program	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	2,400.00
2XX Personal Services - Employee Benefits	14.55
3XX Purchased Professional and Technical Services	299.00
6XX Supplies and Materials	256.25
	2,969.80
330 Subtotal	
337 Misc donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	186.00

365 State OTO Indian Education for All



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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2008 Value
365 State OTO Indian Education for All	
365 OTO Indian Education for All	
1XXX Instruction	
1XX Personal Services - Salaries	600.00
3XX Purchased Professional and Technical Services	670.73
5XX Other Purchased Services	2,800.21
6XX Supplies and Materials	1,896.43
	5,967.37
365 Subtotal	
366 State OTO Weatherization & Deferred Maintenance	
364 OTO Weatherization/Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	1,866.92
6XX Supplies and Materials	1,666.97
	3,533.89
366 Subtotal	
367 State OTO FullTime Kindergarten Startup	
367 OTO Full-time Kindergarten Start-up	
1XXX Instruction	
6XX Supplies and Materials	917.87
778 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	51,266.48
2XX Personal Services - Employee Benefits	14,871.61
3XX Purchased Professional and Technical Services	7,830.00
6XX Supplies and Materials	176.27
21XX Support Services - Students	
1XX Personal Services - Salaries	10,046.46
2XX Personal Services - Employee Benefits	1,631.61
3XX Purchased Professional and Technical Services	3,977.99
	89,800.42
778 Subtotal	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	436,255.66



Trustees' Financial Summary

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15 Flathead County
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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance					96,615.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					586,825.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					436,255.66	(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	13,864.26	Less Last Year	590.00	(4b)	13,274.26	
					13,274.26	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					260,459.89	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Aggregate Reim/Indirects	4,459.06	530.64	3,928.42
062 E-Rate	4,306.36	4,882.45	-576.09
108 Giftwrap Fundraiser	6,493.50	3,622.50	2,871.00
110 8th grade class trip	3,446.00	200.00	3,246.00
117 Misc donations	13,485.00	13,447.62	37.38
118 Ravenwood	7,678.15	8,200.09	-521.94
136 Spirit Fund	1,083.50	981.40	102.10
139 FOBS Donation	10,190.00	4,973.11	5,216.89
142 Medical Assistance Fund	2,775.00	630.00	2,145.00
157 Gifted Talented-new	16,970.00	16,970.00	0.00
158 Gifted Talented	1,693.00	1,897.17	-204.17
167 Title IV Safe and Drug-Free Schools	405.00	405.00	0.00
168 Title IV, Part A, Safe & Drug-Free	16,728.80	16,728.80	0.00
227 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	21,195.00	21,195.00	0.00
317 Title I, Part A, Improving Basic Programs	0.00	507.53	-507.53
318 Title I, Part A, Improving Basic Programs	237,709.00	237,709.00	0.00
330 Substance Abuse Program	0.00	2,969.80	-2,969.80
337 Misc donations	340.00	186.00	154.00
364 State OTO Capital Invest & Deferred Maintenance	87,660.15	0.00	87,660.15
365 State OTO Indian Education for All	5,002.16	5,967.37	-965.21
366 State OTO Weatherization & Deferred Maintenance	0.00	3,533.89	-3,533.89
367 State OTO FullTime Kindergarten Startup	53,799.60	917.87	52,881.73



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
368 Data System Funding	1,606.11	0.00	1,606.11
778 IDEA Part B	89,800.42	89,800.42	0.00
Total	586,825.81	436,255.66	150,570.15



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	254.87	292.18
1910 Rentals	1,277.50	925.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,532.37	1,217.18

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	125.00	0.00
2XX Personal Services - Employee Benefits	10.94	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	135.94	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	5,955.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,217.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	7,172.43	(5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 21 - Compensated Absence Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	626.04	616.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	626.04	616.92

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

PRC Program Function Object	2007 Value	2008 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	14,333.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	616.92	(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)	14,950.62	(5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	241.85	73.64
3281 State Technology Aid	14,402.69	2,832.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	14,644.54	2,906.31

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	8,746.75	1,885.00
4XX Purchased Property Services	0.00	95.00
6XX Supplies and Materials	7,588.25	76.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	16,335.00	2,056.65

Schedule Of Changes Worksheet

Beginning Fund Balance	244.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,906.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,056.65	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,093.89	(5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	2,264.10	2,101.55
3445 State Combined Fund School Block Grant	14,480.76	14,590.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	16,744.86	16,692.36

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	742.50
2XX Personal Services - Employee Benefits	0.00	7.35
4XX Purchased Property Services	0.00	4,875.00
6XX Supplies and Materials	2,510.31	5,169.81
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	15,192.83	2,363.27
5XX Other Purchased Services	0.00	117.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	730.00	0.00
6XX Supplies and Materials	870.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	19,303.14	13,274.93

Schedule Of Changes Worksheet

Beginning Fund Balance	48,706.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,692.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	13,274.93	(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 2,575.00 Less Last Year 0.00 (4b) 2,575.00		
		2,575.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	54,699.29	(5)



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 50 - Debt Service Fund

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	2,017.27	55.12
1190 Penalties and Interest on Taxes	5.63	2.94
1510 Interest Earnings	3,617.09	3,818.24
3440 State HB20/SB417 Prop Tax Reimb	294.84	147.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,934.83	4,023.72

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
830 Special Assessments	713.18	630.37
910 Budget Amendment		
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
860 Agent Fees/Issuance Costs	0.00	650.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	713.18	1,280.37

Schedule Of Changes Worksheet

Beginning Fund Balance	88,935.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,023.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,280.37	(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)	91,678.80	(5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	0.00	68,971.00
5110 Sale of Bonds	0.00	5,500,156.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	5,569,127.40

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	512,500.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	512,500.50

Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,569,127.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	512,500.50	(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 202.00 Less Last Year 0.00 (4b)	202.00	
		202.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,056,828.90	(5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	6.12	0.00
1190 Penalties and Interest on Taxes	3.64	8.72
1510 Interest Earnings	69.78	57.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	79.54	65.86

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	0.00	75.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	75.00

Schedule Of Changes Worksheet

Beginning Fund Balance	1,605.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	65.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	75.00	(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)	1,595.93	(5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2007 Value	2008 Value
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	0.00

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

PRC Program Function Object	2007 Value	2008 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		0.71 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		0.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		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 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		0.71 (5)



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**** Recalculated ****

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

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	539.25	21.23
5300 Operating Transfers from Other Funds	20,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	20,539.25	21.23

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	18,990.06	558.33
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	1,009.94	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	20,000.00	558.33

Schedule Of Changes Worksheet

Beginning Fund Balance	539.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	21.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	558.33	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	2.15	(5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2007 Value	2008 Value
1XXX Revenues from Student Activities	13,092.69	18,780.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	13,092.69	18,780.46

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

PRC Program Function Object	2007 Value	2008 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	13,808.48	17,757.96
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	13,808.48	17,757.96

Schedule Of Changes Worksheet

Beginning Fund Balance	17,771.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18,780.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	17,757.96	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	18,793.80	(5)



Trustees' Financial Summary

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**** Recalculated ****

Detail Expenditure

Fund	Account	Description	2007 Value	2008 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	42,306.00	607,960.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	16,148.36
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	56,765.33	40,638.04
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,513,675.93	1,548,655.43
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	20,222.10	35,590.14
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	852.04	997.24
XX	XXX 26XX 41X	Energy Utility Services	56,403.21	51,070.81
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	3,415.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	541,083.00
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	38,832.00	30,084.00
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 Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	73,383.90
b. Related Services Block Grant Entitlement	24,459.60
c. Total Entitlements Subject to Reversion	97,843.50

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)]	130,131.86
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	195,900.05
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

The Deferred Revenue (680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

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

Percentage of Special Ed Funding FY2010 Maximum Budget: 100%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	135,689.96	0.00	0.00	0.00	
280	1XXX	2XX	20,167.19	0.00	0.00	0.00	
280	1XXX	3XX	1,180.28	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	206.36	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	33,904.62	0.00	0.00	0.00	
280	21XX	2XX	4,142.75	0.00	0.00	0.00	
280	21XX	3XX	608.89	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	
Totals			195,900.05	0.00	0.00	0.00	195,900.05

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 FY08.



Trustees' Financial Summary

FY2007-08

Submit ID: 0330-32679075

15 Flathead County
0330 Bigfork Elem

**** Recalculated ****

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	5,500.00	0.00	0.00	0.00	5,500.00
Land Improvements	0.00	0.00	8,582.50	0.00	8,582.50
Buildings	2,696,110.33	0.00	20,000.00	0.00	2,716,110.33
Machinery and Equipment	512,831.74	0.00	0.00	0.00	512,831.74
Construction in Progress	0.00	0.00	512,298.50	0.00	512,298.50
Totals at Historical Cost	3,214,442.07	0.00	540,881.00	0.00	3,755,323.07
Less Accumulated Depreciation For:					
Building Accum	1,539,553.77	0.00	56,866.17	0.00	1,596,419.94
Machinery and Equipment Accum	330,137.76	0.00	29,368.10	0.00	359,505.86
Total Accumulated Depreciation	1,869,691.53	0.00	86,234.27	0.00	1,955,925.80
Governmental Activities, Capital Assets, net	1,344,750.54	0.00	454,646.73	0.00	1,799,397.27

* 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 FY2008	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	700.00	0.00	0.00
General Administration (23XX)	811.00	0.00	0.00
Operations and Maintenance (26XX)	3,698.38	0.00	0.00
Transportation (27XX)	24,394.07	0.00	0.00
Food Service (31XX)	438.50	0.00	0.00
Unallocated	56,192.32	0.00	0.00
Total Depreciation for FY2008	86,234.27	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2007-08

Submit ID: 0330-32679075

15 Flathead County
0330 Bigfork Elem

**** Recalculated ****

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2007)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2008) [a + b - c - d]	Current Portion Due FY2009	Long-Term Portion Due FY2010-
Governmental Activities*							
Bonds							
02/28/2008	0.00	5,500,000.00	0.00	0.00	5,500,000.00	190,000.00	5,310,000.00
Compensated Absences	185,352.75	233,976.00	0.00	185,352.75	233,976.00	0.00	233,976.00
Total Governmental Activity	185,352.75	5,733,976.00	0.00	185,352.75	5,733,976.00	190,000.00	5,543,976.00
Long-Term Liabilities							

* 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.