



# Trustees' Financial Summary

FY2007-08

Submit ID: 0331-69436275

15 Flathead County  
0331 Bigfork H S

**\*\* 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	Agg of Reidm/indirect	LOCAL	none	local
062	E-Rate	LOCAL		
102	booster club concession stand donation	LOCAL	local	
106	Auto shop Repairs/Projects	LOCAL	local	
109	Activity Bus	LOCAL	local	
112	Vo Ed Business/Marketing	STATE	none	State
113	Vo Ed Family & Consumer Science	STATE	none	State
115	Vo Ed Tech Ed/Industrial Arts	STATE	none	State
116	misc donations	LOCAL	local	
121	Classroom Projects	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
368	Data System Funding	STATE	state	
778	IDEA Part B	FEDERAL	15-0339-7708	84.027
828	Vo Ed Carl Perkins Basic Grant	FEDERAL	15-0331-8108BG	84.048A



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	264,823.88	159,479.67	153,296.86	11,657.56
02	Taxes Receivable - Real and Personal (120-149)	53,830.28	10,581.97	3,041.41	
03	Taxes Receivable - Protested (150-159)	7,682.85	1,360.85	277.93	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	34,778.22	5,865.96	2,012.99	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	361,115.23	177,288.45	158,629.19	11,657.56
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)		37,565.42		
24	Other Current Liabilities (621-679)	45,463.80	5,439.94		7,519.70
25	Deferred Revenue (680)	61,513.13	11,942.82	3,319.34	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	106,976.93	54,948.18	3,319.34	7,519.70
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	25,162.18	6,286.41		4,113.50
48	Fund Balance for Budget (961-970)	228,976.12	116,053.86	155,309.85	24.36
52	<b>TOTAL FUND BALANCE/EQUITY</b>	254,138.30	122,340.27	155,309.85	4,137.86
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	361,115.23	177,288.45	158,629.19	11,657.56



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,206.86	49,109.09	60,737.11	
02	Taxes Receivable - Real and Personal (120-149)	414.79			
03	Taxes Receivable - Protested (150-159)	221.27			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1.78	84,705.37		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	3,844.70	133,814.46	60,737.11	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		7,021.19		
25	Deferred Revenue (680)	636.06			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	636.06	7,021.19		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			6,149.62	
48	Fund Balance for Budget (961-970)	3,208.64	126,793.27	54,587.49	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	3,208.64	126,793.27	60,737.11	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	3,844.70	133,814.46	60,737.11	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	32,562.31		2,675.49	16,667.69
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)	8,585.55			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	41,147.86		2,675.49	16,667.69
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	1,956.72			
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	1,956.72			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	39,191.14		2,675.49	16,667.69
52	<b>TOTAL FUND BALANCE/EQUITY</b>	39,191.14		2,675.49	16,667.69
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	41,147.86		2,675.49	16,667.69



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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	829.95	56,218.27		43,993.35
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	829.95	56,218.27		43,993.35
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)		2,575.00		
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	829.95	53,643.27		43,993.35
52	<b>TOTAL FUND BALANCE/EQUITY</b>	829.95	56,218.27		43,993.35
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	829.95	56,218.27		43,993.35



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,634.86	185.35		
02	Taxes Receivable - Real and Personal (120-149)		32.45		
03	Taxes Receivable - Protested (150-159)		184.02		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		0.55		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,634.86	402.37		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		216.47		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		216.47		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	1,634.86	185.90		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,634.86	185.90		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,634.86	402.37		





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## Balance Sheet

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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
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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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
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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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1.20		84,543.64	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1.20		84,543.64	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	1.20		84,543.64	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1.20		84,543.64	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1.20		84,543.64	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	107,228.28	73,941.82		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	107,228.28	73,941.82		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	38,892.48			
24	Other Current Liabilities (621-679)	68,335.80	73,941.82		
35	<b>TOTAL LIABILITIES</b>	107,228.28	73,941.82		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	107,228.28	73,941.82		



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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
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	991,400.11	1,063,914.66
1190 Penalties and Interest on Taxes	4,622.97	4,447.44
1510 Interest Earnings	16,828.38	13,055.91
1900 Other Revenue from Local Sources	632.76	6,548.48
1920 Contributions/Donations from Private Sources	0.00	159.00
3110 Direct State Aid	1,070,471.35	1,080,123.42
3111 Quality Educator	59,200.00	93,259.85
3112 At Risk Student	7,265.96	7,841.49
3113 Indian Education For All	7,874.40	7,711.20
3114 American Indian Achievement Gap	200.00	1,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	73,760.74	72,519.30
3120 State Guaranteed Tax Base Aid	0.00	19,792.42
3440 State HB20/SB417 Prop Tax Reimb	1,000.03	458.37
3444 State School Block Grant	102,854.58	103,636.27
6100 Material Prior Period Revenue Adjustments	20,905.23	1,941.15
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>2,357,016.51</b>	<b>2,476,408.96</b>

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

PRC Program Function Object	2007 Value	2008 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	862,361.87	859,032.25
2XX Personal Services - Employee Benefits	85,975.32	94,669.10
3XX Purchased Professional and Technical Services	0.00	1,094.00
4XX Purchased Property Services	10,357.98	9,559.70
5XX Other Purchased Services	7,116.03	7,698.33
6XX Supplies and Materials	81,397.71	101,686.37
810 Dues and Fees	563.75	1,045.71
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	89,045.30	117,628.93
2XX Personal Services - Employee Benefits	14,609.58	17,586.71
3XX Purchased Professional and Technical Services	13,228.50	0.00
6XX Supplies and Materials	1,691.95	2,156.75
<b>221X Improvement of Instruction Services</b>		
1XX Personal Services - Salaries	1,680.00	3,780.00
2XX Personal Services - Employee Benefits	17.72	29.75
5XX Other Purchased Services	3,406.52	2,860.07
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	35,667.00	39,505.92
2XX Personal Services - Employee Benefits	4,601.14	4,826.20



# Trustees' Financial Summary

FY2007-08

Submit ID: 0331-69436275

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

## 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
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>22XX Educational Media Services</b>					
			3XX Purchased Professional and Technical Services	286.26	0.00
			4XX Purchased Property Services	1,403.01	2,548.60
			5XX Other Purchased Services	178.48	0.00
			6XX Supplies and Materials	15,800.36	12,903.78
			810 Dues and Fees	0.00	25.00
<b>23XX Support Services - General Administration</b>					
			1XX Personal Services - Salaries	53,901.27	57,064.76
			2XX Personal Services - Employee Benefits	7,436.85	7,240.59
			3XX Purchased Professional and Technical Services	1,878.00	3,907.37
			4XX Purchased Property Services	4,218.67	2,109.53
			5XX Other Purchased Services	6,623.48	9,288.37
			6XX Supplies and Materials	4,451.00	6,266.56
			810 Dues and Fees	947.00	4,150.00
			8XX Other Expenditures	20.50	35.88
<b>24XX Support Services - School Administration</b>					
			1XX Personal Services - Salaries	112,430.59	102,758.40
			2XX Personal Services - Employee Benefits	20,282.76	18,065.40
			3XX Purchased Professional and Technical Services	454.53	726.48
			4XX Purchased Property Services	1,900.00	2,535.00
			5XX Other Purchased Services	10,104.04	10,152.61
			6XX Supplies and Materials	942.57	4,626.64
			810 Dues and Fees	50.00	651.00
			8XX Other Expenditures	0.00	800.00
<b>25XX Support Services - Business</b>					
			1XX Personal Services - Salaries	55,701.24	58,650.50
			2XX Personal Services - Employee Benefits	7,129.17	7,280.63
			3XX Purchased Professional and Technical Services	9,797.88	19,627.33
			5XX Other Purchased Services	208.52	6,281.56
			6XX Supplies and Materials	2,764.21	784.79
			810 Dues and Fees	0.00	125.00
<b>26XX Operation and Maintenance of Plant Services</b>					
			1XX Personal Services - Salaries	115,819.86	116,319.19
			2XX Personal Services - Employee Benefits	21,512.98	20,160.82
			3XX Purchased Professional and Technical Services	587.50	11.50
			4XX Purchased Property Services	98,976.95	99,672.54
			5XX Other Purchased Services	15,254.50	14,830.47
			6XX Supplies and Materials	23,411.01	34,537.07
			810 Dues and Fees	74.00	52.50
<b>27XX Student Transportation Services</b>					
			1XX Personal Services - Salaries	3,969.46	3,015.03
			2XX Personal Services - Employee Benefits	341.63	377.93
			4XX Purchased Property Services	0.00	13.12
			5XX Other Purchased Services	705.74	2,233.46





# 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
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>27XX Student Transportation Services</b>					
			6XX Supplies and Materials	2,412.71	2,398.32
<b>280 Special Education - Local and State</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	80,942.99	97,408.47
			2XX Personal Services - Employee Benefits	9,927.22	12,010.21
			3XX Purchased Professional and Technical Services	701.37	0.00
			5XX Other Purchased Services	119.56	17.17
			6XX Supplies and Materials	1,323.08	531.99
<b>21XX Support Services - Students</b>					
			1XX Personal Services - Salaries	5,844.86	5,519.34
			2XX Personal Services - Employee Benefits	652.71	674.37
<b>365 OTO Indian Education for All</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	1,465.00	300.00
			2XX Personal Services - Employee Benefits	13.17	0.00
			3XX Purchased Professional and Technical Services	945.00	0.00
			5XX Other Purchased Services	0.00	2,204.33
			6XX Supplies and Materials	5,626.25	3,108.17
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	181,403.24	206,543.08
			2XX Personal Services - Employee Benefits	19,734.44	22,708.71
			4XX Purchased Property Services	3,726.07	960.14
			5XX Other Purchased Services	155.67	0.00
			6XX Supplies and Materials	16,297.30	11,018.22
<b>420 Title I, Part A, Improving Basic Programs</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	0.00	6,456.72
<b>710 School Sponsored Extracurricular Activities</b>					
<b>27XX Student Transportation Services</b>					
			1XX Personal Services - Salaries	4,190.04	5,862.55
			2XX Personal Services - Employee Benefits	357.29	429.32
			5XX Other Purchased Services	39.73	111.07
			6XX Supplies and Materials	251.30	1,329.89
<b>34XX Extracurricular - Activities</b>					
			1XX Personal Services - Salaries	16,400.00	16,893.98
			2XX Personal Services - Employee Benefits	188.60	153.32
			5XX Other Purchased Services	2,030.29	3,633.00
			6XX Supplies and Materials	703.19	657.61
			810 Dues and Fees	1,818.50	2,802.00
<b>720 School Sponsored Athletics</b>					



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 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
<b>720 School Sponsored Athletics</b>		
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	19,365.96	20,172.46
2XX Personal Services - Employee Benefits	1,615.26	1,433.60
5XX Other Purchased Services	624.06	480.31
6XX Supplies and Materials	5,906.57	6,552.11
<b>35XX Extracurricular - Athletics</b>		
1XX Personal Services - Salaries	100,771.60	107,264.39
2XX Personal Services - Employee Benefits	1,611.90	4,089.78
3XX Purchased Professional and Technical Services	5,050.00	6,636.45
4XX Purchased Property Services	489.05	7.34
5XX Other Purchased Services	27,589.07	19,660.52
6XX Supplies and Materials	5,568.92	10,450.33
810 Dues and Fees	7,262.55	6,754.00
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	16,674.36	0.00
2XX Personal Services - Employee Benefits	191.75	0.00
<b>910 Subtotal</b>	<u>16,866.11</u>	<u>0.00</u>
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	11,989.00	0.00
2XX Personal Services - Employee Benefits	141.00	0.00
<b>912 Subtotal</b>	<u>12,130.00</u>	<u>0.00</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u><u>2,373,405.02</u></u>	<u><u>2,480,222.47</u></u>



# Trustees' Financial Summary

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

### Schedule Of Changes Worksheet

Beginning Fund Balance						272,675.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,476,408.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,480,222.47	(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	25,162.18	Less Last Year	39,885.73	(4b)		-14,723.55	
						-14,723.55	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						254,138.30	(5)



# Trustees' Financial Summary

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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	202,172.60	180,996.81
1190 Penalties and Interest on Taxes	829.29	833.86
1510 Interest Earnings	2,021.33	4,543.53
1900 Other Revenue from Local Sources	76.38	0.00
2220 County On-Schedule Trans Reimb	38,502.49	41,443.47
3210 State On-Schedule Trans Reimb	38,502.49	41,443.48
3440 State HB20/SB417 Prop Tax Reimb	154.54	75.87
3444 State School Block Grant	8,982.23	9,050.49
6100 Material Prior Period Revenue Adjustments	193.63	1,840.72
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>291,434.98</b>	<b>280,228.23</b>

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

PRC Program Function Object	2007 Value	2008 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	4,540.58	4,674.49
2XX Personal Services - Employee Benefits	575.57	561.11
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	2,793.45	2,877.24
2XX Personal Services - Employee Benefits	309.94	301.42
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	56,281.96	55,634.75
2XX Personal Services - Employee Benefits	15,243.48	15,203.75
3XX Purchased Professional and Technical Services	631.75	1,996.87
4XX Purchased Property Services	3,744.66	4,544.28
5XX Other Purchased Services	121,610.90	125,119.15
6XX Supplies and Materials	17,105.59	14,905.26
7XX Property and Equipment Acquisition	25,675.00	0.00
<b>4XXX Facilities Acquisition and Construction Services</b>		
7XX Property and Equipment Acquisition	0.00	3,415.00
<b>280 Special Education - Local and State</b>		
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	4,798.26	7,594.73
2XX Personal Services - Employee Benefits	2,508.08	2,113.39
4XX Purchased Property Services	60.00	154.20
5XX Other Purchased Services	152.25	31.85
6XX Supplies and Materials	2,654.98	4,242.73



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	258,686.45	243,370.22
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**Schedule Of Changes Worksheet**

Beginning Fund Balance		84,557.85 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		280,228.23 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		243,370.22 (3)
Increase/Decrease of Reserve for Inventories		
This Year            0.00    Less Last Year        0.00                    (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year            6,286.41    Less Last Year        5,362.00                    (4b)	924.41	
		924.41 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		122,340.27 (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
1110 District Tax Levy	55,858.85	61,471.13
1190 Penalties and Interest on Taxes	214.95	243.44
1510 Interest Earnings	5,856.67	6,504.33
3440 State HB20/SB417 Prop Tax Reimb	35.34	16.03
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	61,965.81	68,234.93

### 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		
7XX Property and Equipment Acquisition	0.00	67,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	67,000.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	154,074.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	68,234.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	67,000.00	(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)	155,309.85	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	1,645.87	828.06
1611 National School Lunch Program	88,063.85	84,213.05
1612 School Breakfast Program	5,345.50	5,346.80
1632 Daily Adult Sales	6,121.50	4,907.50
1634 Daily Ala Carte Sales	25,754.89	22,620.81
3220 State Food Services Match	0.00	217.27
4550 Federal Child Nutrition	102,938.05	94,118.32
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	229,869.66	212,251.81

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

PRC Program Function Object	2007 Value	2008 Value
<b>910 Food Services</b>		
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	4,106.34	4,244.51
2XX Personal Services - Employee Benefits	493.56	493.19
<b>31XX Food Services</b>		
1XX Personal Services - Salaries	92,199.85	105,463.07
2XX Personal Services - Employee Benefits	24,778.84	25,587.47
4XX Purchased Property Services	0.00	2,787.00
5XX Other Purchased Services	363.57	182.31
6XX Supplies and Materials	108,393.96	98,996.31
810 Dues and Fees	582.00	317.00
8XX Other Expenditures	30.00	199.42
<b>999 Undistributed</b>		
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
920 Resources Transferred to Other School Districts or Coopera	0.00	2,028.48
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	230,948.12	240,298.76



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						28,071.31 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						212,251.81 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						240,298.76 (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	4,113.50	Less Last Year	0.00	(4b)		4,113.50
						4,113.50 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						4,137.86 (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	9,649.58	543.33
1190 Penalties and Interest on Taxes	170.04	52.80
1510 Interest Earnings	93.11	136.59
3440 State HB20/SB417 Prop Tax Reimb	12.98	1.02
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	9,925.71	733.74

### 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		
5XX Other Purchased Services	7,817.60	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	7,817.60	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	2,474.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		733.74 (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)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	3,208.64	(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	4,750.34	3,567.00
2240 County Retirement Distribution	289,641.65	309,326.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	294,391.99	312,893.00

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

PRC Program Function Object	2007 Value	2008 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	135,114.02	129,259.39
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	11,698.92	19,770.07
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	256.22	557.43
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	5,334.72	5,944.01
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	8,805.47	9,037.56
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	15,789.65	14,600.32
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	8,112.14	8,595.99
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	16,114.74	16,077.00
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	7,914.26	8,294.02
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	12,173.92	14,859.82
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	836.45	841.50
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	689.55	1,058.16
<b>365 OTO Indian Education for All</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	216.62	0.00
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	26,883.39	31,150.20



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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
<b>710 School Sponsored Extracurricular Activities</b>		
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	516.62	774.21
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	2,502.62	2,455.02
<b>720 School Sponsored Athletics</b>		
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	2,617.32	2,742.09
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	13,319.18	13,043.99
<b>910 Food Services</b>		
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	0.00	603.19
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	12,971.52	13,789.10
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	13,574.02	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	295,441.35	293,453.07

### Schedule Of Changes Worksheet

Beginning Fund Balance	107,353.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	312,893.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	293,453.07	(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)	126,793.27	(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
<b>001 Agg of Reidm/indirect</b>	
1510 Interest Earnings	6,057.64
6100 Material Prior Period Revenue Adjustments	580.27
<b>001 Subtotal</b>	6,637.91
<b>062 E-Rate</b>	
1900 Other Revenue from Local Sources	4,306.37
<b>102 booster club concession stand donation</b>	
1920 Contributions/Donations from Private Sources	172,514.75
<b>106 Auto shop Repairs/Projects</b>	
1920 Contributions/Donations from Private Sources	17,135.96
<b>109 Activity Bus</b>	
1920 Contributions/Donations from Private Sources	3,060.00
<b>112 Vo Ed Business/Marketing</b>	
3900 State Career & Technical Ed Entitlement	1,905.00
<b>113 Vo Ed Family &amp; Consumer Science</b>	
3900 State Career & Technical Ed Entitlement	1,407.00
<b>115 Vo Ed Tech Ed/Industrial Arts</b>	
3900 State Career & Technical Ed Entitlement	2,316.00
<b>116 misc donations</b>	
1920 Contributions/Donations from Private Sources	810.00
<b>121 Classroom Projects</b>	
1920 Contributions/Donations from Private Sources	3,648.00
<b>364 State OTO Capital Invest &amp; Deferred Maintenance</b>	
3660 OTO Capital Invest & Deferred Maintenance	33,715.45
<b>365 State OTO Indian Education for All</b>	
3650 OTO Indian Education for All	3,671.49
<b>368 Data System Funding</b>	
3680 K-12 Education Data Systems	1,142.35
<b>778 IDEA Part B</b>	
4560 IDEA, Part B, Children with Disabilities	37,035.36
<b>828 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	19,512.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	308,817.64

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

PRC Program Function Object	2008 Value
-----------------------------	------------



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 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
<b>062 E-Rate</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
4XX Purchased Property Services	934.92
6XX Supplies and Materials	3,516.25
	4,451.17
<b>062 Subtotal</b>	
<b>102 booster club concession stand donation</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
7XX Property and Equipment Acquisition	70.00
<b>4XXX Facilities Acquisition and Construction Services</b>	
7XX Property and Equipment Acquisition	172,444.75
	172,514.75
<b>102 Subtotal</b>	
<b>106 Auto shop Repairs/Projects</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	6,609.07
6XX Supplies and Materials	5,741.30
	12,350.37
<b>106 Subtotal</b>	
<b>109 Activity Bus</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>27XX Student Transportation Services</b>	
4XX Purchased Property Services	2,447.81
5XX Other Purchased Services	600.00
6XX Supplies and Materials	339.99
	3,387.80
<b>109 Subtotal</b>	
<b>113 Vo Ed Family &amp; Consumer Science</b>	
<b>394 State Career &amp; Technical Ed Entitlement - Family &amp; Consumer Sciences</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	2,663.00
<b>115 Vo Ed Tech Ed/Industrial Arts</b>	
<b>395 State Career &amp; Technical Ed Entitlement - Technology Ed/Industrial Arts</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	2,632.92
<b>116 misc donations</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	1,771.39
5XX Other Purchased Services	137.87



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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
<b>116 misc donations</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	366.08
<b>116 Subtotal</b>	2,275.34
<b>121 Classroom Projects</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	3,520.00
<b>364 State OTO Capital Invest &amp; Deferred Maintenance</b>	
<b>366 OTO Capital Invest &amp; Deferred Maintenance</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
4XX Purchased Property Services	4,812.95
7XX Property and Equipment Acquisition	8,582.50
<b>4XXX Facilities Acquisition and Construction Services</b>	
7XX Property and Equipment Acquisition	20,320.00
<b>364 Subtotal</b>	33,715.45
<b>366 State OTO Weatherization &amp; Deferred Maintenance</b>	
<b>364 OTO Weatherization/Deferred Maintenance</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
4XX Purchased Property Services	15,497.74
6XX Supplies and Materials	910.78
<b>366 Subtotal</b>	16,408.52
<b>778 IDEA Part B</b>	
<b>456 IDEA, Part B, Children with Disabilities</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	20,267.17
2XX Personal Services - Employee Benefits	4,339.82
5XX Other Purchased Services	139.10
6XX Supplies and Materials	609.79
<b>21XX Support Services - Students</b>	
1XX Personal Services - Salaries	10,046.46
2XX Personal Services - Employee Benefits	1,632.02
<b>778 Subtotal</b>	37,034.36
<b>828 Vo Ed Carl Perkins Basic Grant</b>	
<b>451 Carl Perkins (Federal Vo-Ed) - Basic Grant</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	19,512.00



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

**Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:** 310,465.68

### Schedule Of Changes Worksheet

Beginning Fund Balance		65,818.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		308,817.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		310,465.68	(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	6,149.62	Less Last Year	9,582.98
		(4b)	-3,433.36
			-3,433.36 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		60,737.11	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Agg of Reidm/indirect	6,637.91	0.00	6,637.91
062 E-Rate	4,306.37	4,451.17	-144.80
102 booster club concession stand donation	172,514.75	172,514.75	0.00
106 Auto shop Repairs/Projects	17,135.96	12,350.37	4,785.59
109 Activity Bus	3,060.00	3,387.80	-327.80
112 Vo Ed Business/Marketing	1,905.00	0.00	1,905.00
113 Vo Ed Family & Consumer Science	1,407.00	2,663.00	-1,256.00
115 Vo Ed Tech Ed/Industrial Arts	2,316.00	2,632.92	-316.92
116 misc donations	810.00	2,275.34	-1,465.34
121 Classroom Projects	3,648.00	3,520.00	128.00
364 State OTO Capital Invest & Deferred Maintenance	33,715.45	33,715.45	0.00
365 State OTO Indian Education for All	3,671.49	0.00	3,671.49
366 State OTO Weatherization & Deferred Maintenance	0.00	16,408.52	-16,408.52
368 Data System Funding	1,142.35	0.00	1,142.35
778 IDEA Part B	37,035.36	37,034.36	1.00
828 Vo Ed Carl Perkins Basic Grant	19,512.00	19,512.00	0.00
<b>Total</b>	308,817.64	310,465.68	-1,648.04



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

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

PRC Revenue	2007 Value	2008 Value
1311 Driver's Education Fees	6,925.00	16,360.00
1510 Interest Earnings	1,503.06	1,504.27
1900 Other Revenue from Local Sources	0.00	130.16
3260 State Driver's Education Reimbursement	6,752.21	9,019.35
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	15,180.27	27,013.78

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

PRC Program Function Object	2007 Value	2008 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	10,770.00	11,940.00
2XX Personal Services - Employee Benefits	120.22	98.62
5XX Other Purchased Services	1,244.98	1,034.05
6XX Supplies and Materials	1,340.29	5,322.26
7XX Property and Equipment Acquisition	5,803.00	0.00
810 Dues and Fees	145.00	145.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	19,423.49	18,539.93

### Schedule Of Changes Worksheet

Beginning Fund Balance	30,847.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	27,013.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	18,539.93	(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	0.00	
Less Last Year	130.16	(4b)
	-130.16	
	-130.16	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	39,191.14	(5)





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## 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	146.91	170.57
1910 Rentals	660.00	817.50
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	806.91	988.07

### 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		
4XX Purchased Property Services	0.00	1,444.41
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	1,444.41

### Schedule Of Changes Worksheet

Beginning Fund Balance	3,131.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	988.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,444.41	(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)	2,675.49	(5)



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## 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	766.42	751.20
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	766.42	751.20

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance	15,916.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	751.20	(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)	16,667.69	(5)



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## 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	224.95	65.10
3281 State Technology Aid	13,623.16	2,539.33
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	13,848.11	2,604.43

### 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	500.00	95.00
6XX Supplies and Materials	5,572.25	22.03
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	14,819.00	2,002.03

### Schedule Of Changes Worksheet

Beginning Fund Balance	452.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,604.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,002.03	(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       224.58               (4b)	-224.58	
		-224.58 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	829.95	(5)



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## 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	3,042.51	3,223.52
3445 State Combined Fund School Block Grant	20,293.87	20,448.10
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	23,336.38	23,671.62

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

PRC Program Function Object	2007 Value	2008 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
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	2,879.18	9,258.83
<b>23XX Support Services - General Administration</b>		
3XX Purchased Professional and Technical Services	15,192.88	19,705.48
6XX Supplies and Materials	74.94	0.00
<b>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	730.00	0.00
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials	1,274.53	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	20,151.53	34,589.16



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

### Schedule Of Changes Worksheet

Beginning Fund Balance						64,560.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						23,671.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						34,589.16	(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)						56,218.27	(5)



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## 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
1510 Interest Earnings	2,073.24	2,004.81
3440 State HB20/SB417 Prop Tax Reimb	52.68	26.35
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,125.92	2,031.16

### 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	713.17	630.38
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	713.17	630.38

### Schedule Of Changes Worksheet

Beginning Fund Balance	42,592.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,031.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	630.38	(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)	43,993.35	(5)



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## 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	75.19	73.67
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	75.19	73.67

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance	1,561.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	73.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year            0.00    Less Last Year        0.00                    (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year            0.00    Less Last Year        0.00                    (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,634.86	(5)



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## 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	358.82	104.33
1190 Penalties and Interest on Taxes	78.74	6.01
1510 Interest Earnings	487.89	86.23
6100 Material Prior Period Revenue Adjustments	0.00	51.33
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	925.45	247.90

### 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
4XX Purchased Property Services	0.00	9,819.59
6XX Supplies and Materials	456.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	456.00	9,894.59

### Schedule Of Changes Worksheet

Beginning Fund Balance	10,057.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	247.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,894.59	(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                   0.00   Less Last Year           225.00                   (4b)	-225.00	
		-225.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	185.90	(5)





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## 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
1510 Interest Earnings	0.05	0.05
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.05	0.05

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance	1.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00   Less Last Year       0.00                   (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00   Less Last Year       0.00                   (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		1.20 (5)



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## 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	145,564.64	150,148.11
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	145,564.64	150,148.11

### 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	126,923.77	178,108.36
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	126,923.77	178,108.36

### Schedule Of Changes Worksheet

Beginning Fund Balance	112,503.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	150,148.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	178,108.36	(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)	84,543.64	(5)



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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	55,460.68	69,121.96
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	206,543.08
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	24,034.40	20,267.17
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	1,025,772.45	810,674.95
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	27,689.95	24,809.78
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	430.45	949.63
XX	XXX 26XX 41X	Energy Utility Services	65,991.36	70,479.92
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	192,764.75
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	7,817.60	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

FY2007-08

Submit ID: 0331-69436275

15 Flathead County  
0331 Bigfork H S

**\*\* Recalculated \*\***

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	54,390.42
b. Related Services Block Grant Entitlement	18,128.88
c. Total Entitlements Subject to Reversion	72,519.30

### 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)]	96,450.67
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	116,161.55
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: 75%**



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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	97,408.47	0.00	0.00	0.00	
280	1XXX	2XX	12,010.21	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	17.17	0.00	0.00	0.00	
280	1XXX	6XX	531.99	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	5,519.34	0.00	0.00	0.00	
280	21XX	2XX	674.37	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
<b>Totals</b>			116,161.55	0.00	0.00	0.00	116,161.55

*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

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15 Flathead County  
0331 Bigfork H S

**\*\* Recalculated \*\***

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	6,196.00	0.00	0.00	0.00	6,196.00
Land Improvements	0.00	0.00	8,582.50	0.00	8,582.50
Buildings	1,881,545.62	0.00	192,834.75	0.00	2,074,380.37
Machinery and Equipment	595,716.45	0.00	85,000.00	33,000.00	647,716.45
Totals at Historical Cost	2,483,458.07	0.00	286,417.25	33,000.00	2,736,875.32
Less Accumulated Depreciation For:					
Building Accum	1,023,939.44	0.00	56,653.75	0.00	1,080,593.19
Machinery and Equipment Accum	371,383.99	0.00	38,745.77	8,951.00	401,178.76
Total Accumulated Depreciation	1,395,323.43	0.00	95,399.52	8,951.00	1,481,771.95
Governmental Activities, Capital Assets, net	1,088,134.64	0.00	191,017.73	24,049.00	1,255,103.37

\* 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)	1,970.66	0.00	0.00
General Administration (23XX)	811.00	0.00	0.00
Operations and Maintenance (26XX)	3,184.33	0.00	0.00
Transportation (27XX)	31,147.07	0.00	0.00
Food Service (31XX)	438.50	0.00	0.00
Extracurricular (34XX, 35XX)	959.83	0.00	0.00
Unallocated	56,888.13	0.00	0.00
Total Depreciation for FY2008	95,399.52	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

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## 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-
<b>Governmental Activities*</b>							
Compensated Absences	166,629.25	186,722.00	0.00	166,629.25	186,722.00	0.00	186,722.00
Total Governmental Activity Long-Term Liabilities	166,629.25	186,722.00	0.00	166,629.25	186,722.00	0.00	186,722.00

\* 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.