



Trustees' Financial Summary

FY2007-08

Submit ID: 0335-83688182

15 Flathead County
0335 Whitefish H S

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk: Danelle Reisch

Phone #: (406) 862-8643

(Signature)

(Date)

Chair, Board of Trustees: David Fern

(Signature)

(Date)

County Superintendent: Marcia Sheffels

(Signature)

(Date)

Software

Accounting Package: Computer Software Associates

For FY08 did the district employ a certified special education director? Yes

As reported on Annual Data Collection (ADC), the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

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



Trustees' Financial Summary

FY2007-08

Submit ID: 0335-83688182

15 Flathead County
0335 Whitefish H S

Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
020	Aggregate Reim/Indirects	LOCAL		Local
129	State Technology Grant	STATE	N/A	State
200	SOAR Challenge Course	LOCAL	N/A	Local
203	Summer School	LOCAL		Local
205	Glacier Fund	LOCAL		
208	Plum Creek	LOCAL	N/A	
218	Freeflow	LOCAL		
228	E-Rate Reimbursement	LOCAL		
325	Jobs for Montana Graduates	STATE	4-040	State
391	Vo Ed Carl Perkins Basic Grant	FEDERAL	15-0335-81-08BG	84.048A
401	Vo Ed Business/Marketing	STATE	N/A	State
402	Vo Ed Family & Consumer Science	STATE	N/A	State
403	Vo Ed Tech Ed	STATE	N/A	State
410	Weatherization & Deferred Maintenance	STATE	N/A	
411	State OTO Capital Invest & Deferred Maintenance	STATE	N/A	state
415	Indian Ed for All	STATE	N/A	
503	Science Research Class	LOCAL	N/A	
504	Montana DEQ	LOCAL	N/A	
505	Education Foundation	LOCAL	N/A	



Trustees' Financial Summary

FY2007-08

Submit ID: 0335-83688182

15 Flathead County
0335 Whitefish H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	467,508.83	27,532.08		7,236.60
02	Taxes Receivable - Real and Personal (120-149)	174,802.20	9,737.43		
03	Taxes Receivable - Protested (150-159)	14,820.93	778.18		
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	657,131.96	38,047.69		7,236.60
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	3,968.31	235.34		5,900.13
25	Deferred Revenue (680)	189,623.13	10,515.61		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	193,591.44	10,750.95		5,900.13
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	47,576.35			369.15
48	Fund Balance for Budget (961-970)	415,964.17	27,296.74		967.32
52	TOTAL FUND BALANCE/EQUITY	463,540.52	27,296.74		1,336.47
53	TOTAL LIABILITIES AND FUND BALANCE	657,131.96	38,047.69		7,236.60



Trustees' Financial Summary

FY2007-08

Submit ID: 0335-83688182

15 Flathead County
0335 Whitefish H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,080.31	170,201.22	268,398.85	
02	Taxes Receivable - Real and Personal (120-149)	361.77			
03	Taxes Receivable - Protested (150-159)	132.37			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		36,000.00	12,026.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,574.45	206,201.22	280,424.85	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	494.14			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	494.14			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			42,265.99	
48	Fund Balance for Budget (961-970)	2,080.31	206,201.22	238,158.86	
52	TOTAL FUND BALANCE/EQUITY	2,080.31	206,201.22	280,424.85	
53	TOTAL LIABILITIES AND FUND BALANCE	2,574.45	206,201.22	280,424.85	



Trustees' Financial Summary

FY2007-08

Submit ID: 0335-83688182

15 Flathead County
0335 Whitefish H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	40,700.67		9,202.24	21,400.91
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)	8,850.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	49,550.67		9,202.24	21,400.91
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)	49,550.67		9,202.24	21,400.91
52	TOTAL FUND BALANCE/EQUITY	49,550.67		9,202.24	21,400.91
53	TOTAL LIABILITIES AND FUND BALANCE	49,550.67		9,202.24	21,400.91



Trustees' Financial Summary

FY2007-08

Submit ID: 0335-83688182

15 Flathead County
0335 Whitefish H S

Balance Sheet

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



Trustees' Financial Summary

FY2007-08

Submit ID: 0335-83688182

15 Flathead County
0335 Whitefish H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	76,538.55	4,003.63	209,938.93	7,627.40
02	Taxes Receivable - Real and Personal (120-149)	5,740.85			
03	Taxes Receivable - Protested (150-159)	114.23			
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	82,393.63	4,003.63	209,938.93	7,627.40
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	5,855.08			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	5,855.08			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	4,035.71			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	72,502.84	4,003.63	209,938.93	7,627.40
52	TOTAL FUND BALANCE/EQUITY	76,538.55	4,003.63	209,938.93	7,627.40
53	TOTAL LIABILITIES AND FUND BALANCE	82,393.63	4,003.63	209,938.93	7,627.40



Trustees' Financial Summary

FY2007-08

Submit ID: 0335-83688182

15 Flathead County
0335 Whitefish H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	273,969.26	15,885.18		
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	273,969.26	15,885.18		
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					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	273,969.26	15,885.18		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	273,969.26	15,885.18		
53	TOTAL LIABILITIES AND FUND BALANCE	273,969.26	15,885.18		



Trustees' Financial Summary

FY2007-08

Submit ID: 0335-83688182

15 Flathead County
0335 Whitefish H S

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



Trustees' Financial Summary

FY2007-08

Submit ID: 0335-83688182

15 Flathead County
0335 Whitefish H S

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				



Trustees' Financial Summary

FY2007-08

Submit ID: 0335-83688182

15 Flathead County
0335 Whitefish H S

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)	18,511.52	5,745.62	244,073.88	8,516.14
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	18,511.52	5,745.62	244,073.88	8,516.14
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	18,511.52	5,745.62	244,073.88	8,516.14
52	TOTAL FUND BALANCE/EQUITY	18,511.52	5,745.62	244,073.88	8,516.14
53	TOTAL LIABILITIES AND FUND BALANCE	18,511.52	5,745.62	244,073.88	8,516.14



Trustees' Financial Summary

FY2007-08

Submit ID: 0335-83688182

15 Flathead County
0335 Whitefish H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	432,490.19	68,921.04		1,658.26
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	432,490.19	68,921.04		1,658.26
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	401,014.88	68,921.04		
24	Other Current Liabilities (621-679)	31,475.31			1,658.26
35	TOTAL LIABILITIES	432,490.19	68,921.04		1,658.26
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	432,490.19	68,921.04		1,658.26



Trustees' Financial Summary

FY2007-08

Submit ID: 0335-83688182

15 Flathead County
0335 Whitefish H S

Balance Sheet

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



Trustees' Financial Summary

FY2007-08

Submit ID: 0335-83688182

15 Flathead County
0335 Whitefish H S

Balance Sheet

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



Trustees' Financial Summary

FY2007-08

Submit ID: 0335-83688182

15 Flathead County
0335 Whitefish H S

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

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

PRC Revenue	2007 Value	2008 Value
1111 District Levy - Real Property	1,901,543.74	2,024,025.08
1112 District Levy - Personal Property	45,097.94	42,343.31
1190 Penalties and Interest on Taxes	13,085.90	13,340.23
1510 Interest Earnings	27,811.72	25,367.84
3110 Direct State Aid	1,945,241.86	1,988,237.45
3111 Quality Educator	109,270.00	165,003.56
3112 At Risk Student	21,715.17	22,146.06
3113 Indian Education For All	15,238.80	15,136.80
3114 American Indian Achievement Gap	1,800.00	1,400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	142,744.23	138,515.70
3120 State Guaranteed Tax Base Aid	220,052.28	279,604.50
3440 State HB20/SB417 Prop Tax Reimb	2,594.51	1,289.71
3444 State School Block Grant	180,452.39	181,823.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,626,648.54	4,898,234.07

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	1,962,680.19	2,016,173.68
2XX Personal Services - Employee Benefits	251,543.24	272,658.40
3XX Purchased Professional and Technical Services	79.00	5,275.00
4XX Purchased Property Services	1,053.86	2,932.15
5XX Other Purchased Services	9,715.17	6,250.97
6XX Supplies and Materials	68,390.28	93,142.48
21XX Support Services - Students		
1XX Personal Services - Salaries	194,115.29	258,357.03
2XX Personal Services - Employee Benefits	28,765.14	32,124.20
3XX Purchased Professional and Technical Services	6,698.78	1,375.00
5XX Other Purchased Services	306.16	384.06
6XX Supplies and Materials	1,705.39	1,594.60
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	52,480.00	56,586.92
2XX Personal Services - Employee Benefits	9,770.52	9,282.29
3XX Purchased Professional and Technical Services	1,602.07	3,135.41
5XX Other Purchased Services	1,395.26	862.80
6XX Supplies and Materials	13,429.22	400.57
810 Dues and Fees	93.68	38.00
222X Educational Media Services		
1XX Personal Services - Salaries	110,317.02	116,894.20



Trustees' Financial Summary

FY2007-08

Submit ID: 0335-83688182

15 Flathead County
0335 Whitefish H S

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

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

PRC	Program	Function	Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary					
22XX Educational Media Services					
			2XX Personal Services - Employee Benefits	14,467.34	14,477.76
			3XX Purchased Professional and Technical Services	2,133.89	2,834.36
			4XX Purchased Property Services	2,651.48	3,025.22
			6XX Supplies and Materials	21,175.72	19,729.63
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	36,613.03	38,102.21
			2XX Personal Services - Employee Benefits	4,959.94	4,507.99
			3XX Purchased Professional and Technical Services	9,040.87	4,516.97
			4XX Purchased Property Services	1,987.63	1,961.41
			5XX Other Purchased Services	12,184.55	11,502.53
			6XX Supplies and Materials	1,605.41	2,251.44
			810 Dues and Fees	4,035.20	3,243.49
			8XX Other Expenditures	786.13	1,278.98
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	227,653.59	219,414.98
			2XX Personal Services - Employee Benefits	39,684.28	35,857.76
			3XX Purchased Professional and Technical Services	1,612.50	1,897.50
			4XX Purchased Property Services	16,184.28	16,405.73
			5XX Other Purchased Services	22,922.87	27,588.07
			6XX Supplies and Materials	2,401.41	2,260.18
			810 Dues and Fees	1,456.75	966.25
			8XX Other Expenditures	3,718.40	2,749.09
25XX Support Services - Business					
			1XX Personal Services - Salaries	35,950.22	39,247.71
			2XX Personal Services - Employee Benefits	6,221.20	7,178.83
			3XX Purchased Professional and Technical Services	5,250.66	5,916.63
			4XX Purchased Property Services	22.16	44.50
			5XX Other Purchased Services	2,674.97	4,042.09
			6XX Supplies and Materials	879.32	1,270.53
			810 Dues and Fees	95.40	174.99
26XX Operation and Maintenance of Plant Services					
			1XX Personal Services - Salaries	195,105.47	203,118.93
			2XX Personal Services - Employee Benefits	51,009.22	51,621.00
			3XX Purchased Professional and Technical Services	5,945.57	27,559.25
			4XX Purchased Property Services	185,656.44	201,734.59
			5XX Other Purchased Services	24,787.49	23,676.09
			6XX Supplies and Materials	31,311.86	37,010.97
4XXX Facilities Acquisition and Construction Services					
			6XX Supplies and Materials	2,195.00	0.00
			7XX Property and Equipment Acquisition	140.60	0.00
280 Special Education - Local and State					
1XXX Instruction					



Trustees' Financial Summary

FY2007-08

Submit ID: 0335-83688182

15 Flathead County
0335 Whitefish H S

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

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

PRC	Program	Function	Object	2007 Value	2008 Value
	280	Special Education - Local and State			
		1XXX Instruction			
			1XX Personal Services - Salaries	120,746.78	146,364.36
			2XX Personal Services - Employee Benefits	24,669.83	28,893.34
		21XX Support Services - Students			
			1XX Personal Services - Salaries	48,195.71	43,251.18
			2XX Personal Services - Employee Benefits	6,649.59	5,855.16
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	20,967.96	25,834.92
			2XX Personal Services - Employee Benefits	2,883.00	2,905.08
	360	State Gifted & Talented Reimbursement			
		1XXX Instruction			
			1XX Personal Services - Salaries	2,754.40	2,885.30
			2XX Personal Services - Employee Benefits	17.62	17.36
			5XX Other Purchased Services	692.06	860.00
	365	OTO Indian Education for All			
		1XXX Instruction			
			1XX Personal Services - Salaries	10,920.90	9,632.00
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	5,377.73	5,013.00
			2XX Personal Services - Employee Benefits	0.00	492.00
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX Instruction			
			1XX Personal Services - Salaries	279,430.79	306,013.49
			2XX Personal Services - Employee Benefits	33,199.27	33,325.72
			4XX Purchased Property Services	98.31	11.78
			5XX Other Purchased Services	38.52	53.69
			6XX Supplies and Materials	13,839.42	20,371.60
	710	School Sponsored Extracurricular Activities			
		27XX Student Transportation Services			
			5XX Other Purchased Services	10,989.19	10,509.19
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	31,620.53	29,663.06
			2XX Personal Services - Employee Benefits	201.47	178.46
			4XX Purchased Property Services	1,224.70	889.26
			5XX Other Purchased Services	13,920.95	11,806.87
			6XX Supplies and Materials	6,816.55	7,115.85
			810 Dues and Fees	4,027.98	3,073.50
	720	School Sponsored Athletics			
		27XX Student Transportation Services			
			5XX Other Purchased Services	69,774.86	63,681.36
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	152,098.48	163,050.61



Trustees' Financial Summary

FY2007-08

Submit ID: 0335-83688182

15 Flathead County
0335 Whitefish H S

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

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

PRC Program Function Object	2007 Value	2008 Value
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	6,208.02	6,709.10
3XX Purchased Professional and Technical Services	0.00	5,000.00
4XX Purchased Property Services	195.00	0.00
5XX Other Purchased Services	30,616.33	36,950.66
6XX Supplies and Materials	29,190.86	15,648.50
810 Dues and Fees	836.25	875.00
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	8,500.00	10,000.00
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	0.00	2,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,625,364.18	4,893,566.82

Schedule Of Changes Worksheet

Beginning Fund Balance		466,945.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		4,898,234.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		4,893,566.82	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	47,576.35		
Less Last Year	55,648.68	(4b)	-8,072.33
			-8,072.33 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		463,540.52	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0335-83688182

15 Flathead County
0335 Whitefish H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

PRC Revenue	2007 Value	2008 Value
1111 District Levy - Real Property	103,049.58	112,946.91
1112 District Levy - Personal Property	2,097.39	2,321.19
1190 Penalties and Interest on Taxes	629.93	719.04
1410 Individual Transportation Fees	30.00	0.00
1510 Interest Earnings	771.70	765.68
2220 County On-Schedule Trans Reimb	24,812.72	24,807.89
3210 State On-Schedule Trans Reimb	24,812.73	24,807.90
3440 State HB20/SB417 Prop Tax Reimb	170.66	91.54
3444 State School Block Grant	5,499.97	5,541.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	161,874.68	172,001.92

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	5,827.07	6,134.40
2XX Personal Services - Employee Benefits	37.32	36.92
25XX Support Services - Business		
1XX Personal Services - Salaries	2,576.99	2,829.25
2XX Personal Services - Employee Benefits	16.44	17.04
27XX Student Transportation Services		
5XX Other Purchased Services	155,636.85	160,980.81
6XX Supplies and Materials	10.18	10.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	164,104.85	170,008.42



Trustees' Financial Summary

FY2007-08

Submit ID: 0335-83688182

15 Flathead County
0335 Whitefish H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						25,303.24 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						172,001.92 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						170,008.42 (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)						27,296.74 (5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0335-83688182

15 Flathead County
0335 Whitefish H S

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	0.80	364.98
1611 National School Lunch Program	91,204.30	93,188.39
1612 School Breakfast Program	5,912.78	3,052.01
1630 Catering Sales	275.93	1,386.25
1632 Daily Adult Sales	3,939.07	4,962.26
1634 Daily Ala Carte Sales	76,834.68	89,120.73
3220 State Food Services Match	226.21	0.00
4550 Federal Child Nutrition	107,354.50	107,105.79
5200 Sale or Compensation for Loss of Assets	2,137.08	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	287,885.35	299,180.41

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

PRC Program Function Object	2007 Value	2008 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	114,465.93	110,894.42
2XX Personal Services - Employee Benefits	44,533.40	41,933.64
3XX Purchased Professional and Technical Services	1,269.00	1,277.00
4XX Purchased Property Services	2,218.75	2,254.15
5XX Other Purchased Services	2,288.40	632.21
6XX Supplies and Materials	122,270.50	135,644.29
810 Dues and Fees	210.00	100.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	287,255.98	292,735.71



Trustees' Financial Summary

FY2007-08

Submit ID: 0335-83688182

15 Flathead County
0335 Whitefish H S

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

Schedule Of Changes Worksheet

Beginning Fund Balance						-4,780.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						299,180.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						292,735.71	(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	369.15	Less Last Year	696.60	(4b)		-327.45	
						-327.45	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,336.47	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0335-83688182

15 Flathead County
0335 Whitefish H S

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

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

PRC Revenue	2007 Value	2008 Value
1111 District Levy - Real Property	22,029.75	3,514.00
1112 District Levy - Personal Property	447.93	458.26
1190 Penalties and Interest on Taxes	124.67	123.08
1510 Interest Earnings	86.27	29.41
3440 State HB20/SB417 Prop Tax Reimb	13.92	8.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	22,702.54	4,133.05

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	2,900.00	1,540.00
280 Special Education - Local and State		
1XXX Instruction		
5XX Other Purchased Services	18,825.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	21,725.00	1,540.00

Schedule Of Changes Worksheet

Beginning Fund Balance	-512.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,133.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,540.00	(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)	2,080.31	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0335-83688182

15 Flathead County
0335 Whitefish H S

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

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	9,357.80	7,712.83
2240 County Retirement Distribution	506,556.13	560,965.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	515,913.93	568,678.03

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	294,408.77	303,053.34
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	28,992.92	38,462.16
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	8,542.86	8,516.46
222X Educational Media Services		
2XX Personal Services - Employee Benefits	16,324.18	17,309.49
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	6,302.77	6,607.09
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	32,647.26	32,396.53
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	5,433.32	6,029.89
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	27,169.91	28,772.06
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	17,219.46	22,052.66
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	7,008.02	6,132.12
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	3,169.22	3,766.51
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	420.32	440.30
365 OTO Indian Education for All		
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	0.00	761.06
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences		
1XXX Instruction		



Trustees' Financial Summary

FY2007-08

Submit ID: 0335-83688182

15 Flathead County
0335 Whitefish H S

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
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences		
1XXX Instruction		
2XX Personal Services - Employee Benefits	8,685.15	9,131.90
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts		
1XXX Instruction		
2XX Personal Services - Employee Benefits	10,601.33	12,444.96
396 State Career & Technical Ed Entitlement - Office Occupations		
1XXX Instruction		
2XX Personal Services - Employee Benefits	14,832.76	16,049.92
397 State Career & Technical Ed Entitlement - Trades & Industry		
1XXX Instruction		
2XX Personal Services - Employee Benefits	7,430.05	7,995.95
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	3,980.32	3,906.87
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	21,685.88	24,078.54
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	16,836.70	16,794.30
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	531,691.20	564,702.11

Schedule Of Changes Worksheet

Beginning Fund Balance	202,225.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	568,678.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	564,702.11	(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)	206,201.22	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0335-83688182

15 Flathead County
0335 Whitefish H S

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

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

PRC Revenue	2008 Value
020 Aggregate Reim/Indirects	
1510 Interest Earnings	10,778.63
129 State Technology Grant	
3680 K-12 Education Data Systems	2,185.81
200 SOAR Challenge Course	
1510 Interest Earnings	639.08
203 Summer School	
1800 Revenue from Community Services Activities	150.00
205 Glacier Fund	
1920 Contributions/Donations from Private Sources	500.00
208 Plum Creek	
1920 Contributions/Donations from Private Sources	4,200.00
218 Freeflow	
1920 Contributions/Donations from Private Sources	1,108.78
228 E-Rate Reimbursement	
1900 Other Revenue from Local Sources	8,062.40
325 Jobs for Montana Graduates	
3290 State - Other State Grants	5,500.00
391 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	42,024.00
401 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	3,349.00
402 Vo Ed Family & Consumer Science	
3900 State Career & Technical Ed Entitlement	1,283.00
403 Vo Ed Tech Ed	
3900 State Career & Technical Ed Entitlement	3,983.00
411 State OTO Capital Invest & Deferred Maintenance	
3660 OTO Capital Invest & Deferred Maintenance	33,715.45
415 Indian Ed for All	
3650 OTO Indian Education for All	7,207.00
503 Science Research Class	
1920 Contributions/Donations from Private Sources	250.00
505 Education Foundation	
1920 Contributions/Donations from Private Sources	15,422.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	140,358.17



Trustees' Financial Summary

FY2007-08

Submit ID: 0335-83688182

15 Flathead County
0335 Whitefish H S

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

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

PRC Program Function Object	2008 Value
020 Aggregate Reim/Indirects	
1XX Regular Education Programs - Elementary/Secondary	
25XX Support Services - Business	
2XX Personal Services - Employee Benefits	4,386.11
6XX Supplies and Materials	325.88
	4,711.99
020 Subtotal	
200 SOAR Challenge Course	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
1XX Personal Services - Salaries	1,450.00
2XX Personal Services - Employee Benefits	8.73
3XX Purchased Professional and Technical Services	5,270.00
5XX Other Purchased Services	5,199.11
6XX Supplies and Materials	1,516.96
	13,444.80
200 Subtotal	
208 Plum Creek	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	139.14
6XX Supplies and Materials	3,800.09
	3,939.23
208 Subtotal	
218 Freeflow	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	1,093.24
228 E-Rate Reimbursement	
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
5XX Other Purchased Services	8,298.67
6XX Supplies and Materials	1,667.00
	9,965.67
228 Subtotal	
325 Jobs for Montana Graduates	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	705.09
329 State Miscellaneous Grants	
1XXX Instruction	
5XX Other Purchased Services	800.00
6XX Supplies and Materials	107.16



Trustees' Financial Summary

FY2007-08

Submit ID: 0335-83688182

15 Flathead County
0335 Whitefish H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2008 Value
325 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
221X Improvement of Instruction Services	
5XX Other Purchased Services	3,697.45
325 Subtotal	5,309.70
391 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	17,666.51
7XX Property and Equipment Acquisition	17,375.11
8XX Other Expenditures	631.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	6,351.38
391 Subtotal	42,024.00
401 Vo Ed Business/Marketing	
396 State Career & Technical Ed Entitlement - Office Occupations	
1XXX Instruction	
6XX Supplies and Materials	1,110.00
402 Vo Ed Family & Consumer Science	
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences	
1XXX Instruction	
6XX Supplies and Materials	1,186.24
403 Vo Ed Tech Ed	
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts	
1XXX Instruction	
6XX Supplies and Materials	1,193.19
410 Weatherization & Deferred Maintenance	
364 OTO Weatherization/Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	31,613.24
415 Indian Ed for All	
365 OTO Indian Education for All	
221X Improvement of Instruction Services	
5XX Other Purchased Services	1,481.30
6XX Supplies and Materials	1,244.68
415 Subtotal	2,725.98
503 Science Research Class	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	363.23



Trustees' Financial Summary

FY2007-08

Submit ID: 0335-83688182

15 Flathead County
0335 Whitefish H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2008 Value
503 Science Research Class	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	250.40
	613.63
503 Subtotal	
504 Montana DEQ	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	155.00
6XX Supplies and Materials	1,345.90
	1,500.90
504 Subtotal	
505 Education Foundation	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	2,500.00
6XX Supplies and Materials	13,478.67
	15,978.67
505 Subtotal	
	136,410.48
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	

Schedule Of Changes Worksheet

Beginning Fund Balance	245,824.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	140,358.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	136,410.48	(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 42,265.99 Less Last Year 11,612.98	(4b)	30,653.01
		30,653.01 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	280,424.85	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0335-83688182

15 Flathead County
0335 Whitefish H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
020 Aggregate Reim/Indirects	10,778.63	4,711.99	6,066.64
129 State Technology Grant	2,185.81	0.00	2,185.81
200 SOAR Challenge Course	639.08	13,444.80	-12,805.72
203 Summer School	150.00	0.00	150.00
205 Glacier Fund	500.00	0.00	500.00
208 Plum Creek	4,200.00	3,939.23	260.77
218 Freeflow	1,108.78	1,093.24	15.54
228 E-Rate Reimbursement	8,062.40	9,965.67	-1,903.27
325 Jobs for Montana Graduates	5,500.00	5,309.70	190.30
391 Vo Ed Carl Perkins Basic Grant	42,024.00	42,024.00	0.00
401 Vo Ed Business/Marketing	3,349.00	1,110.00	2,239.00
402 Vo Ed Family & Consumer Science	1,283.00	1,186.24	96.76
403 Vo Ed Tech Ed	3,983.00	1,193.19	2,789.81
410 Weatherization & Deferred Maintenance	0.00	31,613.24	-31,613.24
411 State OTO Capital Invest & Deferred Maintenance	33,715.45	0.00	33,715.45
415 Indian Ed for All	7,207.00	2,725.98	4,481.02
503 Science Research Class	250.00	613.63	-363.63
504 Montana DEQ	0.00	1,500.90	-1,500.90
505 Education Foundation	15,422.02	15,978.67	-556.65
Total	140,358.17	136,410.48	3,947.69



Trustees' Financial Summary

FY2007-08

Submit ID: 0335-83688182

15 Flathead County
0335 Whitefish H S

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

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

PRC Revenue	2007 Value	2008 Value
1311 Driver's Education Fees	23,400.00	22,100.00
1510 Interest Earnings	2,058.38	1,571.89
3260 State Driver's Education Reimbursement	11,295.18	10,701.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	36,753.56	34,372.92

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	29,287.30	29,838.83
2XX Personal Services - Employee Benefits	187.38	179.54
4XX Purchased Property Services	781.25	587.48
5XX Other Purchased Services	7,143.48	2,359.69
6XX Supplies and Materials	2,810.80	3,395.98
7XX Property and Equipment Acquisition	17,846.70	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	58,056.91	36,361.52

Schedule Of Changes Worksheet

Beginning Fund Balance	51,539.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	34,372.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	36,361.52	(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)	49,550.67	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0335-83688182

15 Flathead County
0335 Whitefish H S

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

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	512.77	406.93
1910 Rentals	1,556.54	800.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,069.31	1,207.29

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	2,388.74	1,540.71
2XX Personal Services - Employee Benefits	78.36	12.17
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,467.10	1,552.88

Schedule Of Changes Worksheet

Beginning Fund Balance	9,547.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,207.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,552.88	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,202.24	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0335-83688182

15 Flathead County
0335 Whitefish H S

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	866.41	820.20
5300 Operating Transfers from Other Funds	0.00	2,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	866.41	2,820.20

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	18,580.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,820.20	(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)	21,400.91	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0335-83688182

15 Flathead County
0335 Whitefish H S

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

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

PRC Revenue	2007 Value	2008 Value
1111 District Levy - Real Property	0.00	68,861.88
1112 District Levy - Personal Property	0.00	129.61
1190 Penalties and Interest on Taxes	0.00	95.68
1510 Interest Earnings	3,063.27	2,417.32
3281 State Technology Aid	24,916.89	4,684.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	27,980.16	76,188.93

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
221X Improvement of Instruction Services		
4XX Purchased Property Services	0.00	146.67
5XX Other Purchased Services	0.00	220.63
6XX Supplies and Materials	29,536.93	60,572.51
8XX Other Expenditures	0.00	52.67
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	29,536.93	60,992.48

Schedule Of Changes Worksheet

Beginning Fund Balance	59,745.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	76,188.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	60,992.48	(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 4,035.71 Less Last Year 2,438.79 (4b) 1,596.92		
		1,596.92 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	76,538.55	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0335-83688182

15 Flathead County
0335 Whitefish H S

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

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	241.57	181.02
3445 State Combined Fund School Block Grant	717.66	723.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	959.23	904.13

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

PRC Program Function Object	2007 Value	2008 Value
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	0.00	1,551.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	1,551.32

Schedule Of Changes Worksheet

Beginning Fund Balance	4,650.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	904.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,551.32	(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)	4,003.63	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0335-83688182

15 Flathead County
0335 Whitefish H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 45 - Permanent Endowment Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	10,572.08	9,207.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10,572.08	9,207.27

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		
6XX Supplies and Materials	0.00	1,550.00
7XX Property and Equipment Acquisition	0.00	22,000.00
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
6XX Supplies and Materials	0.00	2,441.28
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	25,991.28

Schedule Of Changes Worksheet

Beginning Fund Balance	226,722.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,207.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	25,991.28	(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)	209,938.93	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0335-83688182

15 Flathead County
0335 Whitefish H S

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	402.06	315.14
3440 State HB20/SB417 Prop Tax Reimb	196.62	98.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	598.68	413.45

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	985.00	1,002.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	985.00	1,002.95

Schedule Of Changes Worksheet

Beginning Fund Balance	8,216.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		413.45 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,002.95 (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)	7,627.40	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0335-83688182

15 Flathead County
0335 Whitefish H S

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	7,401.05	9,362.77
1900 Other Revenue from Local Sources	171,723.64	131,659.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	179,124.69	141,021.77

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
1XX Personal Services - Salaries	0.00	407.53
2XX Personal Services - Employee Benefits	0.00	15.29
5XX Other Purchased Services	0.00	6,874.17
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	35,239.76	3,956.00
4XXX Facilities Acquisition and Construction Services		
3XX Purchased Professional and Technical Services	0.00	12,510.98
7XX Property and Equipment Acquisition	128,933.26	15,141.01
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	164,173.02	38,904.98

Schedule Of Changes Worksheet

Beginning Fund Balance	171,852.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	141,021.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	38,904.98	(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)	273,969.26	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0335-83688182

15 Flathead County
0335 Whitefish H S

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

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	709.73	664.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	709.73	664.56

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	15,220.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	664.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	15,885.18	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0335-83688182

15 Flathead County
0335 Whitefish H S

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

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	839.36	766.67
1920 Contributions/Donations from Private Sources	200.00	200.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,039.36	966.67

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

PRC Program Function Object	2007 Value	2008 Value
8XX Community Services Programs		
33XX Community Services		
8XX Other Expenditures	1,200.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,200.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	17,544.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	966.67	(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)	18,511.52	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0335-83688182

15 Flathead County
0335 Whitefish H S

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	238.43	242.49
1960 Services Provided Other Local Governmental Units	1,200.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,438.43	242.49

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

PRC Program Function Object	2007 Value	2008 Value
8XX Community Services Programs		
33XX Community Services		
6XX Supplies and Materials	0.00	655.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	655.20

Schedule Of Changes Worksheet

Beginning Fund Balance	6,158.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	242.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	655.20	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,745.62	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0335-83688182

15 Flathead County
0335 Whitefish H S

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

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

PRC Revenue	2007 Value	2008 Value
1700 Student Extracurricular Activity Receipts	0.00	427,944.44
1XXX Revenues from Student Activities	438,545.82	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	438,545.82	427,944.44

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	422,911.26	426,216.72
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	422,911.26	426,216.72

Schedule Of Changes Worksheet

Beginning Fund Balance	242,346.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	427,944.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	426,216.72	(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)	244,073.88	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0335-83688182

15 Flathead County
0335 Whitefish H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	342.55	206.74
1920 Contributions/Donations from Private Sources	0.00	2,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	342.55	2,206.74

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

PRC Program Function Object	2007 Value	2008 Value
8XX Community Services Programs		
33XX Community Services		
8XX Other Expenditures	1,500.00	500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,500.00	500.00

Schedule Of Changes Worksheet

Beginning Fund Balance	6,809.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,206.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	500.00	(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)	8,516.14	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0335-83688182

15 Flathead County
0335 Whitefish H S

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	79,194.98	73,429.87
XX	39X 1XXX 112	Certified Teacher Staff Salaries	284,700.59	290,985.59
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,877,349.69	2,290,809.18
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	38,556.83	38,953.19
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	97.66	4,277.55
XX	XXX 26XX 41X	Energy Utility Services	150,442.86	146,204.38
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	129,073.86	15,141.01
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	18,825.00	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	2,900.00	1,540.00



Trustees' Financial Summary

FY2007-08

Submit ID: 0335-83688182

15 Flathead County
0335 Whitefish H S

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	103,888.58
b. Related Services Block Grant Entitlement	34,627.12
c. Total Entitlements Subject to Reversion	138,515.70

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)]	184,225.88
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	253,104.04
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: 83%



Trustees' Financial Summary

FY2007-08

Submit ID: 0335-83688182

15 Flathead County
0335 Whitefish H S

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	146,364.36	0.00	0.00	0.00	
280	1XXX	2XX	28,893.34	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	43,251.18	0.00	0.00	0.00	
280	21XX	2XX	5,855.16	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	25,834.92	0.00	0.00	0.00	
280	24XX	2XX	2,905.08	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			253,104.04	0.00	0.00	0.00	253,104.04

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: 0335-83688182

15 Flathead County
0335 Whitefish H S

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	12,501.00	0.00	0.00	0.00	12,501.00
Land Improvements	288,363.00	0.00	0.00	0.00	288,363.00
Buildings	4,366,870.00	0.00	0.00	0.00	4,366,870.00
Machinery and Equipment	334,206.00	0.00	77,741.00	0.00	411,947.00
Totals at Historical Cost	5,001,940.00	0.00	77,741.00	0.00	5,079,681.00
Governmental Activities, Capital Assets, net	5,001,940.00	0.00	77,741.00	0.00	5,079,681.00

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

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

*** Has comments.

Depreciation by Function for FY2008	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2008			

*** Has comment.



Trustees' Financial Summary

FY2007-08

Submit ID: 0335-83688182

15 Flathead County
0335 Whitefish H S

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*							
Compensated Absences	71,440.00	1,990.00	0.00	0.00	73,430.00	31,222.00	42,208.00
Other	151,843.00	18,277.00	0.00	0.00	170,120.00	46,476.00	123,644.00
Total Governmental Activity Long-Term Liabilities	223,283.00	20,267.00	0.00	0.00	243,550.00	77,698.00	165,852.00

* 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.