



Trustees' Financial Summary

FY2008-09

Submit ID: 0331-00157351

**15 Flathead County
0331 Bigfork H S**

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk: Eda Taylor

Phone #: (406) 837-7400

(Signature)

(Date)

Chair, Board of Trustees: Maureen Averill

(Signature)

(Date)

County Superintendent: Marcia Sheffels

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY09 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.



Trustees' Financial Summary

FY2008-09

Submit ID: 0331-00157351

15 Flathead County
0331 Bigfork H S

Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
001	Agg of Reidm/indirect	LOCAL	none	local
062	E-Rate	LOCAL		
106	Auto shop Repairs/Projects	LOCAL	local	
109	Activity Bus	LOCAL	local	
112	Vo Ed Business/Marketing	STATE	none	State
113	Vo Ed Family & Consumer Science	STATE	none	State
115	Vo Ed Tech Ed/Industrial Arts	STATE	none	State
116	misc donations	LOCAL	local	
120	science donation	LOCAL	local	
122	AED donation	LOCAL	local	
127	Bodenhamer Donation	LOCAL	local	
361	Services for Significant Needs Students	STATE	150330762007P2	State
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	
779	IDEA Part B	FEDERAL	1503397709	84.027
829	Vo Ed Carl Perkins Basic Grant	FEDERAL	1503318109BG	84.048A



Trustees' Financial Summary

FY2008-09

Submit ID: 0331-00157351

15 Flathead County
0331 Bigfork 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)	284,715.29	98,543.15	222,586.47	490.10
02	Taxes Receivable - Real and Personal (120-149)	78,090.02	11,669.47	4,649.12	
03	Taxes Receivable - Protested (150-159)	8,583.97	1,419.46	497.63	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	26,520.62	7,558.04	1,583.03	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	397,909.90	119,190.12	229,316.25	490.10
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	41,477.13	7,262.67		5,831.79
25	Deferred Revenue (680)	86,673.99	13,088.93	5,146.75	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	128,151.12	20,351.60	5,146.75	5,831.79
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	69,970.15	5,164.01		
48	Fund Balance for Budget (961-970)	199,788.63	93,674.51	224,169.50	-5,341.69
52	TOTAL FUND BALANCE/EQUITY	269,758.78	98,838.52	224,169.50	-5,341.69
53	TOTAL LIABILITIES AND FUND BALANCE	397,909.90	119,190.12	229,316.25	490.10



Trustees' Financial Summary

FY2008-09

Submit ID: 0331-00157351

15 Flathead County
0331 Bigfork 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)	3,470.84	112,476.99	59,877.97	
02	Taxes Receivable - Real and Personal (120-149)	7.15			
03	Taxes Receivable - Protested (150-159)	86.27			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	13.48	37,278.92		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,577.74	149,755.91	59,877.97	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		7,248.50		
25	Deferred Revenue (680)	93.42			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	93.42	7,248.50		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			982.43	
48	Fund Balance for Budget (961-970)	3,484.32	142,507.41	58,895.54	
52	TOTAL FUND BALANCE/EQUITY	3,484.32	142,507.41	59,877.97	
53	TOTAL LIABILITIES AND FUND BALANCE	3,577.74	149,755.91	59,877.97	



Trustees' Financial Summary

FY2008-09

Submit ID: 0331-00157351

15 Flathead County
0331 Bigfork 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)	22,894.74		12.91	17,145.65
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)	5,680.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	28,574.74		12.91	17,145.65
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	2,050.10			
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	2,050.10			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	350.00			
48	Fund Balance for Budget (961-970)	26,174.64		12.91	17,145.65
52	TOTAL FUND BALANCE/EQUITY	26,524.64		12.91	17,145.65
53	TOTAL LIABILITIES AND FUND BALANCE	28,574.74		12.91	17,145.65



Trustees' Financial Summary

FY2008-09

Submit ID: 0331-00157351

15 Flathead County
0331 Bigfork 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

FY2008-09

Submit ID: 0331-00157351

15 Flathead County
0331 Bigfork 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)	2,217.20	67,646.35		45,254.89
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,217.20	67,646.35		45,254.89
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)		5,584.05		
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	2,217.20	62,062.30		45,254.89
52	TOTAL FUND BALANCE/EQUITY	2,217.20	67,646.35		45,254.89
53	TOTAL LIABILITIES AND FUND BALANCE	2,217.20	67,646.35		45,254.89



Trustees' Financial Summary

FY2008-09

Submit ID: 0331-00157351

15 Flathead County
0331 Bigfork 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)	1,681.73	365.36		
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	1,681.73	365.36		
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)	1,681.73	365.36		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	1,681.73	365.36		
53	TOTAL LIABILITIES AND FUND BALANCE	1,681.73	365.36		



Trustees' Financial Summary

FY2008-09

Submit ID: 0331-00157351

15 Flathead County
0331 Bigfork 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

FY2008-09

Submit ID: 0331-00157351

15 Flathead County
0331 Bigfork 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

FY2008-09

Submit ID: 0331-00157351

15 Flathead County
0331 Bigfork 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)	1.20		98,205.88	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1.20		98,205.88	
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	1.20		98,205.88	
52	TOTAL FUND BALANCE/EQUITY	1.20		98,205.88	
53	TOTAL LIABILITIES AND FUND BALANCE	1.20		98,205.88	



Trustees' Financial Summary

FY2008-09

Submit ID: 0331-00157351

15 Flathead County
0331 Bigfork 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)	77,722.75	110,361.83		
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	77,722.75	110,361.83		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	0.03			
23	Warrants Payable (620)	11,397.26	110,361.83		
24	Other Current Liabilities (621-679)	66,325.46			
35	TOTAL LIABILITIES	77,722.75	110,361.83		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	77,722.75	110,361.83		



Trustees' Financial Summary

FY2008-09

Submit ID: 0331-00157351

15 Flathead County
0331 Bigfork 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

FY2008-09

Submit ID: 0331-00157351

15 Flathead County
0331 Bigfork 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

FY2008-09

Submit ID: 0331-00157351

15 Flathead County
0331 Bigfork 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	2008 Value	2009 Value
1110 District Tax Levy	1,063,914.66	1,064,265.72
1190 Penalties and Interest on Taxes	4,447.44	5,131.77
1510 Interest Earnings	13,055.91	9,273.03
1900 Other Revenue from Local Sources	6,548.48	236.60
1920 Contributions/Donations from Private Sources	159.00	10.00
3110 Direct State Aid	1,080,123.42	1,092,113.31
3111 Quality Educator	93,259.85	97,319.66
3112 At Risk Student	7,841.49	8,190.81
3113 Indian Education For All	7,711.20	7,548.00
3114 American Indian Achievement Gap	1,000.00	1,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	72,519.30	68,597.96
3120 State Guaranteed Tax Base Aid	19,792.42	7,398.27
3444 State School Block Grant	103,636.27	104,423.91
6100 Material Prior Period Revenue Adjustments	1,941.15	5,733.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,475,950.59	2,471,442.60

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	859,032.25	905,530.14
2XX Personal Services - Employee Benefits	94,669.10	107,569.08
3XX Purchased Professional and Technical Services	1,094.00	0.00
4XX Purchased Property Services	9,559.70	10,120.17
5XX Other Purchased Services	7,698.33	3,716.81
6XX Supplies and Materials	101,686.37	82,542.70
810 Dues and Fees	1,045.71	557.29
21XX Support Services - Students		
1XX Personal Services - Salaries	117,628.93	68,686.09
2XX Personal Services - Employee Benefits	17,586.71	7,175.32
3XX Purchased Professional and Technical Services	0.00	329.00
6XX Supplies and Materials	2,156.75	3,162.12
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	3,780.00	1,150.00
2XX Personal Services - Employee Benefits	29.75	6.48
3XX Purchased Professional and Technical Services	0.00	8,030.50
5XX Other Purchased Services	2,860.07	2,761.21
222X Educational Media Services		
1XX Personal Services - Salaries	39,505.92	43,892.04
2XX Personal Services - Employee Benefits	4,826.20	4,768.86



Trustees' Financial Summary

FY2008-09

Submit ID: 0331-00157351

15 Flathead County
0331 Bigfork 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	2008 Value	2009 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		22XX	Educational Media Services		
			4XX Purchased Property Services	2,548.60	1,204.28
			6XX Supplies and Materials	12,903.78	12,189.11
			810 Dues and Fees	25.00	0.00
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	57,064.76	60,880.48
			2XX Personal Services - Employee Benefits	7,240.59	7,624.13
			3XX Purchased Professional and Technical Services	3,907.37	9,172.79
			4XX Purchased Property Services	2,109.53	2,892.62
			5XX Other Purchased Services	9,288.37	9,607.83
			6XX Supplies and Materials	6,266.56	6,268.31
			810 Dues and Fees	4,150.00	2,646.00
			8XX Other Expenditures	35.88	56.35
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries	102,758.40	109,328.39
			2XX Personal Services - Employee Benefits	18,065.40	8,015.79
			3XX Purchased Professional and Technical Services	726.48	4,894.55
			4XX Purchased Property Services	2,535.00	0.00
			5XX Other Purchased Services	10,152.61	10,701.49
			6XX Supplies and Materials	4,626.64	0.00
			810 Dues and Fees	651.00	454.00
			8XX Other Expenditures	800.00	1,114.28
		25XX	Support Services - Business		
			1XX Personal Services - Salaries	58,650.50	60,707.36
			2XX Personal Services - Employee Benefits	7,280.63	7,300.29
			3XX Purchased Professional and Technical Services	19,627.33	10,679.83
			4XX Purchased Property Services	0.00	22.50
			5XX Other Purchased Services	6,281.56	184.40
			6XX Supplies and Materials	784.79	797.66
			810 Dues and Fees	125.00	70.00
		26XX	Operation and Maintenance of Plant Services		
			1XX Personal Services - Salaries	116,319.19	120,342.42
			2XX Personal Services - Employee Benefits	20,160.82	25,550.42
			3XX Purchased Professional and Technical Services	11.50	37.50
			4XX Purchased Property Services	99,672.54	133,776.13
			5XX Other Purchased Services	14,830.47	20,420.00
			6XX Supplies and Materials	34,537.07	21,139.37
			810 Dues and Fees	52.50	47.50
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	3,015.03	4,620.37
			2XX Personal Services - Employee Benefits	377.93	350.16
			4XX Purchased Property Services	13.12	0.00
			5XX Other Purchased Services	2,233.46	0.00
			6XX Supplies and Materials	2,398.32	2,113.88



Trustees' Financial Summary

FY2008-09

Submit ID: 0331-00157351

15 Flathead County
0331 Bigfork 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	2008 Value	2009 Value
	1XX Regular Education Programs - Elementary/Secondary				
	280 Special Education - Local and State				
			1XXX Instruction		
			1XX Personal Services - Salaries	97,408.47	121,136.70
			2XX Personal Services - Employee Benefits	12,010.21	11,125.46
			5XX Other Purchased Services	17.17	767.04
			6XX Supplies and Materials	531.99	398.60
			21XX Support Services - Students		
			1XX Personal Services - Salaries	5,519.34	11,541.70
			2XX Personal Services - Employee Benefits	674.37	708.40
	365 OTO Indian Education for All				
			1XXX Instruction		
			1XX Personal Services - Salaries	300.00	0.00
			3XX Purchased Professional and Technical Services	0.00	2,062.14
			5XX Other Purchased Services	2,204.33	3,797.14
			6XX Supplies and Materials	3,108.17	1,560.72
			810 Dues and Fees	0.00	128.00
	390 State Career & Technical Ed Entitlement - Undistributed				
			1XXX Instruction		
			1XX Personal Services - Salaries	206,543.08	214,868.17
			2XX Personal Services - Employee Benefits	22,708.71	22,317.31
			4XX Purchased Property Services	960.14	1,316.78
			6XX Supplies and Materials	11,018.22	6,795.04
	420 Title I, Part A, Improving Basic Programs				
			1XXX Instruction		
			1XX Personal Services - Salaries	6,456.72	0.00
	710 School Sponsored Extracurricular Activities				
			27XX Student Transportation Services		
			1XX Personal Services - Salaries	5,862.55	3,411.69
			2XX Personal Services - Employee Benefits	429.32	252.55
			5XX Other Purchased Services	111.07	362.01
			6XX Supplies and Materials	1,329.89	464.77
			34XX Extracurricular - Activities		
			1XX Personal Services - Salaries	16,893.98	17,887.48
			2XX Personal Services - Employee Benefits	153.32	110.40
			5XX Other Purchased Services	3,633.00	2,579.08
			6XX Supplies and Materials	657.61	0.00
			810 Dues and Fees	2,802.00	321.00
	720 School Sponsored Athletics				
			27XX Student Transportation Services		
			1XX Personal Services - Salaries	20,172.46	15,957.16
			2XX Personal Services - Employee Benefits	1,433.60	1,157.79
			5XX Other Purchased Services	480.31	747.27



Trustees' Financial Summary

FY2008-09

Submit ID: 0331-00157351

15 Flathead County
0331 Bigfork 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	2008 Value	2009 Value
720 School Sponsored Athletics		
27XX Student Transportation Services		
6XX Supplies and Materials	6,552.11	4,407.43
35XX Extracurricular - Athletics		
1XX Personal Services - Salaries	107,264.39	102,704.01
2XX Personal Services - Employee Benefits	4,089.78	5,955.88
3XX Purchased Professional and Technical Services	6,636.45	2,675.00
4XX Purchased Property Services	7.34	0.00
5XX Other Purchased Services	19,660.52	19,287.85
6XX Supplies and Materials	10,450.33	8,542.52
810 Dues and Fees	6,754.00	10,075.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,480,222.47	2,500,630.09

Schedule Of Changes Worksheet

Beginning Fund Balance		254,138.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,471,442.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,500,630.09	(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	69,970.15		
Less Last Year	25,162.18		
		44,807.97	(4b)
		44,807.97	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		269,758.78	(5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0331-00157351

15 Flathead County
0331 Bigfork 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	2008 Value	2009 Value
1110 District Tax Levy	180,996.81	156,599.91
1190 Penalties and Interest on Taxes	833.86	851.31
1510 Interest Earnings	4,543.53	3,089.15
1900 Other Revenue from Local Sources	0.00	15.75
2220 County On-Schedule Trans Reimb	41,443.47	40,113.95
3210 State On-Schedule Trans Reimb	41,443.48	40,092.29
3444 State School Block Grant	9,050.49	9,119.27
6100 Material Prior Period Revenue Adjustments	1,840.72	2,045.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	280,152.36	251,927.50

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	4,674.49	4,986.71
2XX Personal Services - Employee Benefits	561.11	590.80
25XX Support Services - Business		
1XX Personal Services - Salaries	2,877.24	2,963.54
2XX Personal Services - Employee Benefits	301.42	314.48
27XX Student Transportation Services		
1XX Personal Services - Salaries	55,634.75	69,711.00
2XX Personal Services - Employee Benefits	15,203.75	14,084.32
3XX Purchased Professional and Technical Services	1,996.87	5,770.64
4XX Purchased Property Services	4,544.28	4,776.82
5XX Other Purchased Services	125,119.15	111,711.87
6XX Supplies and Materials	14,905.26	10,826.00
7XX Property and Equipment Acquisition	0.00	32,000.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	3,415.00	0.00
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	7,594.73	9,360.94
2XX Personal Services - Employee Benefits	2,113.39	2,560.49
4XX Purchased Property Services	154.20	100.00
5XX Other Purchased Services	31.85	1,722.70
6XX Supplies and Materials	4,242.73	2,826.54



Trustees' Financial Summary

FY2008-09

Submit ID: 0331-00157351

15 Flathead County
0331 Bigfork H S

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

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	243,370.22	274,306.85
--	------------	------------

Schedule Of Changes Worksheet

Beginning Fund Balance		122,340.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		251,927.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		274,306.85	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	5,164.01	Less Last Year	6,286.41
			(4b)
		-1,122.40	
			-1,122.40 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		98,838.52	(5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0331-00157351

15 Flathead County
0331 Bigfork H S

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	2008 Value	2009 Value
1110 District Tax Levy	61,471.13	63,418.19
1190 Penalties and Interest on Taxes	243.44	296.85
1510 Interest Earnings	6,504.33	5,144.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	68,218.90	68,859.65

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	67,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	67,000.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	155,309.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	68,859.65	(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)	224,169.50	(5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0331-00157351

15 Flathead County
0331 Bigfork 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	2008 Value	2009 Value
1510 Interest Earnings	828.06	54.34
1611 National School Lunch Program	84,213.05	77,784.30
1612 School Breakfast Program	5,346.80	4,459.05
1632 Daily Adult Sales	4,907.50	5,176.25
1634 Daily Ala Carte Sales	22,620.81	12,048.78
3220 State Food Services Match	217.27	239.17
4550 Federal Child Nutrition	94,118.32	108,618.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	212,251.81	208,380.69

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

PRC Program Function Object	2008 Value	2009 Value
910 Food Services		
25XX Support Services - Business		
1XX Personal Services - Salaries	4,244.51	4,387.54
2XX Personal Services - Employee Benefits	493.19	503.22
31XX Food Services		
1XX Personal Services - Salaries	105,463.07	104,538.65
2XX Personal Services - Employee Benefits	25,587.47	25,893.65
3XX Purchased Professional and Technical Services	0.00	750.00
4XX Purchased Property Services	2,787.00	1,003.34
5XX Other Purchased Services	182.31	119.34
6XX Supplies and Materials	98,996.31	72,726.13
7XX Property and Equipment Acquisition	0.00	924.70
810 Dues and Fees	317.00	183.00
8XX Other Expenditures	199.42	210.22
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Coopera	2,028.48	2,506.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	240,298.76	213,746.74



Trustees' Financial Summary

FY2008-09

Submit ID: 0331-00157351

15 Flathead County
0331 Bigfork H S

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

Schedule Of Changes Worksheet

Beginning Fund Balance						4,137.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						208,380.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						213,746.74	(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	4,113.50	(4b)		-4,113.50	
						-4,113.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						-5,341.69	(5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0331-00157351

15 Flathead County
0331 Bigfork 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	2008 Value	2009 Value
1110 District Tax Levy	543.33	163.43
1190 Penalties and Interest on Taxes	52.80	14.20
1510 Interest Earnings	136.59	98.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	732.72	275.68

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

PRC Program Function Object	2008 Value	2009 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	3,208.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	275.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,484.32	(5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0331-00157351

15 Flathead County
0331 Bigfork 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	2008 Value	2009 Value
1510 Interest Earnings	3,567.00	3,131.03
2240 County Retirement Distribution	309,326.00	311,929.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	312,893.00	315,060.28

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	129,259.39	136,614.08
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	19,770.07	9,977.65
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	557.43	172.29
222X Educational Media Services		
2XX Personal Services - Employee Benefits	5,944.01	6,659.73
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	9,037.56	9,701.25
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	14,600.32	14,499.71
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	8,595.99	8,844.99
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	16,077.00	16,759.37
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	8,294.02	9,755.46
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	14,859.82	18,470.60
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	841.50	1,756.17
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,058.16	1,290.50
361 Services for Significant Needs Students		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	738.85
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	31,150.20	32,355.41



Trustees' Financial Summary

FY2008-09

Submit ID: 0331-00157351

15 Flathead County
0331 Bigfork 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	2008 Value	2009 Value
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	774.21	395.98
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	2,455.02	2,522.39
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,742.09	2,015.62
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	13,043.99	12,366.43
910 Food Services		
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	603.19	620.71
31XX Food Services		
2XX Personal Services - Employee Benefits	13,789.10	13,828.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	293,453.07	299,346.14

Schedule Of Changes Worksheet

Beginning Fund Balance	126,793.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	315,060.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	299,346.14	(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)	142,507.41	(5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0331-00157351

15 Flathead County
0331 Bigfork 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	2009 Value
001 Agg of Reidm/indirect	
1510 Interest Earnings	1,614.35
6100 Material Prior Period Revenue Adjustments	870.62
001 Subtotal	2,484.97
062 E-Rate	
1920 Contributions/Donations from Private Sources	4,065.04
106 Auto shop Repairs/Projects	
1920 Contributions/Donations from Private Sources	500.00
109 Activity Bus	
1920 Contributions/Donations from Private Sources	5,805.00
112 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	1,975.00
113 Vo Ed Family & Consumer Science	
1900 Other Revenue from Local Sources	1,111.00
115 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	2,205.00
116 misc donations	
1920 Contributions/Donations from Private Sources	11,459.00
120 science donation	
1920 Contributions/Donations from Private Sources	7,125.00
122 AED donation	
1920 Contributions/Donations from Private Sources	2,220.00
127 Bodenhamer Donation	
1920 Contributions/Donations from Private Sources	1,500.00
361 Services for Significant Needs Students	
3610 Services for Significant Needs Students	12,000.00
365 State OTO Indian Education for All	
3650 OTO Indian Education for All	3,606.27
368 Data System Funding	
3680 K-12 Education Data Systems	1,065.03
779 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	35,531.88
829 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	17,836.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	110,489.19



Trustees' Financial Summary

FY2008-09

Submit ID: 0331-00157351

15 Flathead County
0331 Bigfork 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	2009 Value
001 Agg of Reidm/indirect	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
4XX Purchased Property Services	265.00
6XX Supplies and Materials	1,588.95
	1,853.95
001 Subtotal	
062 E-Rate	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
4XX Purchased Property Services	3,965.04
106 Auto shop Repairs/Projects	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	6,654.06
109 Activity Bus	
1XX Regular Education Programs - Elementary/Secondary	
27XX Student Transportation Services	
4XX Purchased Property Services	450.74
6XX Supplies and Materials	229.06
	679.80
109 Subtotal	
112 Vo Ed Business/Marketing	
396 State Career & Technical Ed Entitlement - Office Occupations	
1XXX Instruction	
6XX Supplies and Materials	951.35
113 Vo Ed Family & Consumer Science	
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences	
1XXX Instruction	
6XX Supplies and Materials	487.16
115 Vo Ed Tech Ed/Industrial Arts	
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts	
1XXX Instruction	
6XX Supplies and Materials	1,504.13
116 misc donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	12,492.70
2XX Personal Services - Employee Benefits	80.05
5XX Other Purchased Services	800.00
	13,372.75
116 Subtotal	
120 science donation	



Trustees' Financial Summary

FY2008-09

Submit ID: 0331-00157351

15 Flathead County
0331 Bigfork 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	2009 Value
120 science donation	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	6,947.64
122 AED donation	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	2,190.00
361 Services for Significant Needs Students	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	10,900.00
2XX Personal Services - Employee Benefits	1,100.00
	12,000.00
361 Subtotal	
368 Data System Funding	
368 K-12 Education Data Systems	
1XXX Instruction	
6XX Supplies and Materials	2,207.38
779 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	21,600.86
2XX Personal Services - Employee Benefits	6,101.79
6XX Supplies and Materials	341.66
21XX Support Services - Students	
1XX Personal Services - Salaries	6,300.00
2XX Personal Services - Employee Benefits	1,008.44
3XX Purchased Professional and Technical Services	179.13
	35,531.88
779 Subtotal	
829 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	17,836.00
	106,181.14



Trustees' Financial Summary

FY2008-09

Submit ID: 0331-00157351

15 Flathead County
0331 Bigfork H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						60,737.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						110,489.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						106,181.14	(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	982.43	Less Last Year	6,149.62	(4b)		-5,167.19	
						-5,167.19	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						59,877.97	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Agg of Reidm/indirect	2,484.97	1,853.95	631.02
062 E-Rate	4,065.04	3,965.04	100.00
106 Auto shop Repairs/Projects	500.00	6,654.06	-6,154.06
109 Activity Bus	5,805.00	679.80	5,125.20
112 Vo Ed Business/Marketing	1,975.00	951.35	1,023.65
113 Vo Ed Family & Consumer Science	1,111.00	487.16	623.84
115 Vo Ed Tech Ed/Industrial Arts	2,205.00	1,504.13	700.87
116 misc donations	11,459.00	13,372.75	-1,913.75
120 science donation	7,125.00	6,947.64	177.36
122 AED donation	2,220.00	2,190.00	30.00
127 Bodenhamer Donation	1,500.00	0.00	1,500.00
361 Services for Significant Needs Students	12,000.00	12,000.00	0.00
365 State OTO Indian Education for All	3,606.27	0.00	3,606.27
368 Data System Funding	1,065.03	2,207.38	-1,142.35
779 IDEA Part B	35,531.88	35,531.88	0.00
829 Vo Ed Carl Perkins Basic Grant	17,836.00	17,836.00	0.00
Total	<u>110,489.19</u>	<u>106,181.14</u>	<u>4,308.05</u>



Trustees' Financial Summary

FY2008-09

Submit ID: 0331-00157351

15 Flathead County
0331 Bigfork 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	2008 Value	2009 Value
1311 Driver's Education Fees	16,360.00	9,875.00
1510 Interest Earnings	1,504.27	974.91
1900 Other Revenue from Local Sources	130.16	0.00
3260 State Driver's Education Reimbursement	9,019.35	5,680.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	27,013.78	16,529.91

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	11,940.00	10,626.00
2XX Personal Services - Employee Benefits	98.62	66.36
5XX Other Purchased Services	1,034.05	1,028.50
6XX Supplies and Materials	5,322.26	2,337.55
7XX Property and Equipment Acquisition	0.00	15,328.00
810 Dues and Fees	145.00	160.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	18,539.93	29,546.41

Schedule Of Changes Worksheet

Beginning Fund Balance	39,191.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,529.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	29,546.41	(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 350.00 Less Last Year 0.00 (4b) 350.00		
		350.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	26,524.64	(5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0331-00157351

15 Flathead County
0331 Bigfork 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	2008 Value	2009 Value
1510 Interest Earnings	170.57	12.42
1910 Rentals	817.50	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	988.07	12.42

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	1,444.41	2,675.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,444.41	2,675.00

Schedule Of Changes Worksheet

Beginning Fund Balance	2,675.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,675.00	(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)		12.91 (5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0331-00157351

15 Flathead County
0331 Bigfork 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	2008 Value	2009 Value
1510 Interest Earnings	751.20	477.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	751.20	477.96

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

PRC Program Function Object	2008 Value	2009 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	16,667.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	477.96	(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)	17,145.65	(5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0331-00157351

15 Flathead County
0331 Bigfork 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	2008 Value	2009 Value
1510 Interest Earnings	65.10	142.86
3281 State Technology Aid	2,539.33	5,446.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,604.43	5,589.82

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	1,885.00	0.00
4XX Purchased Property Services	95.00	2,902.22
6XX Supplies and Materials	22.03	1,300.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,002.03	4,202.57

Schedule Of Changes Worksheet

Beginning Fund Balance	829.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,589.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,202.57	(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)	2,217.20	(5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0331-00157351

15 Flathead County
0331 Bigfork 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	2008 Value	2009 Value
1510 Interest Earnings	3,223.52	1,600.60
3445 State Combined Fund School Block Grant	20,448.10	20,603.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	23,671.62	22,204.11

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	742.50	0.00
2XX Personal Services - Employee Benefits	7.35	0.00
4XX Purchased Property Services	4,875.00	0.00
6XX Supplies and Materials	9,258.83	659.19
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	19,705.48	40.00
5XX Other Purchased Services	0.00	336.04
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	5,248.01
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	7,501.84
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	34,589.16	13,785.08

Schedule Of Changes Worksheet

Beginning Fund Balance	56,218.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22,204.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	13,785.08	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 5,584.05 Less Last Year 2,575.00 (4b)	3,009.05	
		3,009.05 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	67,646.35	(5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0331-00157351

15 Flathead County
0331 Bigfork 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	2008 Value	2009 Value
1510 Interest Earnings	2,004.81	1,261.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,004.81	1,261.54

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
830 Special Assessments	630.38	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	630.38	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	43,993.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,261.54	(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)	45,254.89	(5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0331-00157351

15 Flathead County
0331 Bigfork 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	2008 Value	2009 Value
1510 Interest Earnings	73.67	46.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	73.67	46.87

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

PRC Program Function Object	2008 Value	2009 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	1,634.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	46.87	(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)	1,681.73	(5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0331-00157351

15 Flathead County
0331 Bigfork 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	2008 Value	2009 Value
1110 District Tax Levy	104.33	165.78
1190 Penalties and Interest on Taxes	6.01	3.35
1510 Interest Earnings	86.23	10.33
6100 Material Prior Period Revenue Adjustments	51.33	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	247.90	179.46

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	75.00	0.00
4XX Purchased Property Services	9,819.59	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	9,894.59	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	185.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	179.46	(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)	365.36	(5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0331-00157351

15 Flathead County
0331 Bigfork 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	2008 Value	2009 Value
1510 Interest Earnings	0.05	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.05	0.00

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

PRC Program Function Object	2008 Value	2009 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

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



Trustees' Financial Summary

FY2008-09

Submit ID: 0331-00157351

15 Flathead County
0331 Bigfork 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	2008 Value	2009 Value
1700 Student Extracurricular Activity Receipts	0.00	130,537.82
1XXX Revenues from Student Activities	150,148.11	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	150,148.11	130,537.82

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

PRC Program Function Object	2008 Value	2009 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	178,108.36	116,875.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	178,108.36	116,875.58

Schedule Of Changes Worksheet

Beginning Fund Balance	84,543.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	130,537.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	116,875.58	(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)	98,205.88	(5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0331-00157351

15 Flathead County
0331 Bigfork H S

Detail Expenditure

Fund	Account	Description	2008 Value	2009 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	69,121.96	107,554.92
XX	39X 1XXX 112	Certified Teacher Staff Salaries	206,543.08	214,868.17
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	20,267.17	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	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	810,674.95	864,770.01
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	24,809.78	3,442.64
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	949.63	316.51
XX	XXX 26XX 41X	Energy Utility Services	70,479.92	75,877.13
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	3,415.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	192,764.75	7,501.84
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	0.00	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	0.00	0.00



Trustees' Financial Summary

FY2008-09

Submit ID: 0331-00157351

15 Flathead County
0331 Bigfork H S

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	51,450.20
b. Related Services Block Grant Entitlement	17,147.76
c. Total Entitlements Subject to Reversion	68,597.96

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)]	91,235.29
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	145,677.90
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 FY2011 Maximum Budget: 100%



Trustees' Financial Summary

FY2008-09

Submit ID: 0331-00157351

15 Flathead County
0331 Bigfork H S

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	121,136.70	0.00	0.00	0.00	
280	1XXX	2XX	11,125.46	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	767.04	0.00	0.00	0.00	
280	1XXX	6XX	398.60	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	11,541.70	0.00	0.00	0.00	
280	21XX	2XX	708.40	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	
Totals			145,677.90	0.00	0.00	0.00	145,677.90

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 FY09.



Trustees' Financial Summary

FY2008-09

Submit ID: 0331-00157351

15 Flathead County
0331 Bigfork H S

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	8,582.50	0.00	0.00	0.00	8,582.50
Buildings	2,074,380.37	0.00	0.00	131,534.38	1,942,845.99
Machinery and Equipment	647,716.45	0.00	38,107.19	14,388.93	671,434.71
Totals at Historical Cost	2,736,875.32	0.00	38,107.19	145,923.31	2,629,059.20
Less Accumulated Depreciation For:					
Building Accum	1,080,593.19	0.00	53,146.11	53,998.14	1,079,741.16
Machinery and Equipment Accum	401,178.76	0.00	42,997.39	8,252.34	435,923.81
Total Accumulated Depreciation	1,481,771.95	0.00	96,143.50	62,250.48	1,515,664.97
Governmental Activities, Capital Assets, net	1,255,103.37	0.00	-58,036.31	83,672.83	1,113,394.23

* 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 FY2009	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	1,970.66	0.00	0.00
General Administration (23XX)	808.00	0.00	0.00
Operations and Maintenance (26XX)	3,159.83	0.00	0.00
Transportation (27XX)	34,695.57	0.00	0.00
Food Service (31XX)	202.50	0.00	0.00
Extracurricular (34XX, 35XX)	959.83	0.00	0.00
Total Depreciation for FY2009	41,796.39	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2008-09

Submit ID: 0331-00157351

15 Flathead County
0331 Bigfork H S

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2008)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2009) [a + b - c - d]	Current Portion Due FY2010	Long-Term Portion Due FY2011-
Governmental Activities*							
Compensated Absences	186,722.00	191,001.00	0.00	186,722.00	191,001.00	0.00	191,001.00
Total Governmental Activity Long-Term Liabilities	186,722.00	191,001.00	0.00	186,722.00	191,001.00	0.00	191,001.00

* 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.