



Trustees' Financial Summary

FY2008-09

Submit ID: 0335-37637147

**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: Pat Jarvi

(Signature)

(Date)

County Superintendent: Marcia Sheffels

(Signature)

(Date)

Software

Accounting Package: Computer Software Associates

For FY09 did the district employ a certified special education director? **Yes**

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

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



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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
202	Armstrong Grant	LOCAL	N/A	
204	Drug Testing	LOCAL	N/A	
218	Freeflow	LOCAL		
228	E-Rate Reimbursement	LOCAL		
325	Jobs for Montana Graduates	STATE	9-040	State
330	Jobs for Montana Graduates	STATE	9-103	State
391	Vo Ed Carl Perkins Basic Grant	FEDERAL	15-0335-81-09BG	84.048A
401	State Technology Grant-Business	STATE	N/A	
402	State Technology Grant - FCS	STATE	N/A	
403	State Technology Grant-Tech	STATE	N/A	
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	
502	Glacier Fund	LOCAL		
504	Montana DEQ	LOCAL	N/A	
505	Education Foundation	LOCAL	N/A	
506	AP Test Fees	LOCAL	N/A	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	505,117.14	43,995.72		7,508.08
02	Taxes Receivable - Real and Personal (120-149)	136,877.80	8,306.38		
03	Taxes Receivable - Protested (150-159)	3,250.48	196.62		
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	645,245.42	52,498.72		7,508.08
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				6,199.79
25	Deferred Revenue (680)	140,128.28	8,503.00		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	140,128.28	8,503.00		6,199.79
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	68,849.63			443.75
48	Fund Balance for Budget (961-970)	436,267.51	43,995.72		864.54
52	TOTAL FUND BALANCE/EQUITY	505,117.14	43,995.72		1,308.29
53	TOTAL LIABILITIES AND FUND BALANCE	645,245.42	52,498.72		7,508.08



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,431.63	227,297.07	188,608.69	
02	Taxes Receivable - Real and Personal (120-149)	47.36			
03	Taxes Receivable - Protested (150-159)	0.57			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			4,294.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,479.56	227,297.07	192,902.69	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	47.93			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	47.93			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			8,236.60	
48	Fund Balance for Budget (961-970)	1,431.63	227,297.07	184,666.09	
52	TOTAL FUND BALANCE/EQUITY	1,431.63	227,297.07	192,902.69	
53	TOTAL LIABILITIES AND FUND BALANCE	1,479.56	227,297.07	192,902.69	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	39,818.61		9,935.79	21,983.95
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)	8,560.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	48,378.61		9,935.79	21,983.95
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)	48,378.61		9,935.79	21,983.95
52	TOTAL FUND BALANCE/EQUITY	48,378.61		9,935.79	21,983.95
53	TOTAL LIABILITIES AND FUND BALANCE	48,378.61		9,935.79	21,983.95



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



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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)	12,362.67	4,352.65	213,093.57	6,737.29
02	Taxes Receivable - Real and Personal (120-149)	4,770.47			
03	Taxes Receivable - Protested (150-159)	115.89			
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	17,249.03	4,352.65	213,093.57	6,737.29
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	4,886.36			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	4,886.36			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	3,789.34			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	8,573.33	4,352.65	213,093.57	6,737.29
52	TOTAL FUND BALANCE/EQUITY	12,362.67	4,352.65	213,093.57	6,737.29
53	TOTAL LIABILITIES AND FUND BALANCE	17,249.03	4,352.65	213,093.57	6,737.29



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	395,327.66	16,324.36		
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	395,327.66	16,324.36		
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)	395,327.66	16,324.36		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	395,327.66	16,324.36		
53	TOTAL LIABILITIES AND FUND BALANCE	395,327.66	16,324.36		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service Fund (73)	Purchasing Internal Service Fund (74)	Central Transportation Internal Service Fund (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service (76)	Miscellaneous Internal Service Fund (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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)	18,920.75	5,904.48	222,199.47	7,725.52
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	18,920.75	5,904.48	222,199.47	7,725.52
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	18,920.75	5,904.48	222,199.47	7,725.52
52	TOTAL FUND BALANCE/EQUITY	18,920.75	5,904.48	222,199.47	7,725.52
53	TOTAL LIABILITIES AND FUND BALANCE	18,920.75	5,904.48	222,199.47	7,725.52



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	442,770.34	111,230.58		4,176.46
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	442,770.34	111,230.58		4,176.46
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	377,337.51	111,230.58		
24	Other Current Liabilities (621-679)	65,432.83			4,176.46
35	TOTAL LIABILITIES	442,770.34	111,230.58		4,176.46
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	442,770.34	111,230.58		4,176.46



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



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Balance Sheet

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



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

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

PRC Revenue	2008 Value	2009 Value
1111 District Levy - Real Property	2,024,025.08	2,102,406.43
1112 District Levy - Personal Property	42,343.31	37,404.23
1190 Penalties and Interest on Taxes	13,340.23	15,674.59
1510 Interest Earnings	25,367.84	17,394.84
3110 Direct State Aid	1,988,237.45	1,968,619.96
3111 Quality Educator	165,003.56	169,983.92
3112 At Risk Student	22,146.06	22,491.40
3113 Indian Education For All	15,136.80	14,484.00
3114 American Indian Achievement Gap	1,400.00	1,800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	138,515.70	131,049.86
3120 State Guaranteed Tax Base Aid	279,604.50	254,619.07
3444 State School Block Grant	181,823.83	183,205.69

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,896,944.36	4,919,133.99
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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	2,016,173.68	2,029,573.41
2XX Personal Services - Employee Benefits	272,658.40	298,672.37
3XX Purchased Professional and Technical Services	5,275.00	22,206.16
4XX Purchased Property Services	2,932.15	2,076.08
5XX Other Purchased Services	6,250.97	7,788.02
6XX Supplies and Materials	93,142.48	63,620.91
21XX Support Services - Students		
1XX Personal Services - Salaries	258,357.03	147,776.47
2XX Personal Services - Employee Benefits	32,124.20	15,881.44
3XX Purchased Professional and Technical Services	1,375.00	3,125.00
5XX Other Purchased Services	384.06	1,223.37
6XX Supplies and Materials	1,594.60	146.76
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	56,586.92	60,547.95
2XX Personal Services - Employee Benefits	9,282.29	10,586.54
3XX Purchased Professional and Technical Services	3,135.41	2,033.76
4XX Purchased Property Services	0.00	22.47
5XX Other Purchased Services	862.80	864.26
6XX Supplies and Materials	400.57	4,304.83
810 Dues and Fees	38.00	139.66
222X Educational Media Services		
1XX Personal Services - Salaries	116,894.20	120,450.28



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

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

PRC	Program	Function	Object	2008 Value	2009 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		22XX	Educational Media Services		
			2XX Personal Services - Employee Benefits	14,477.76	15,412.86
			3XX Purchased Professional and Technical Services	2,834.36	987.09
			4XX Purchased Property Services	3,025.22	2,344.09
			6XX Supplies and Materials	19,729.63	22,629.19
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	38,102.21	36,602.82
			2XX Personal Services - Employee Benefits	4,507.99	5,069.52
			3XX Purchased Professional and Technical Services	4,516.97	6,028.81
			4XX Purchased Property Services	1,961.41	2,647.79
			5XX Other Purchased Services	11,502.53	6,845.80
			6XX Supplies and Materials	2,251.44	1,378.47
			810 Dues and Fees	3,243.49	3,495.81
			8XX Other Expenditures	1,278.98	882.51
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries	219,414.98	252,071.53
			2XX Personal Services - Employee Benefits	35,857.76	41,354.44
			3XX Purchased Professional and Technical Services	1,897.50	3,372.50
			4XX Purchased Property Services	16,405.73	14,243.24
			5XX Other Purchased Services	27,588.07	26,124.82
			6XX Supplies and Materials	2,260.18	1,942.87
			810 Dues and Fees	966.25	1,596.00
			8XX Other Expenditures	2,749.09	2,169.26
		25XX	Support Services - Business		
			1XX Personal Services - Salaries	39,247.71	40,093.65
			2XX Personal Services - Employee Benefits	7,178.83	8,684.02
			3XX Purchased Professional and Technical Services	5,916.63	5,980.80
			4XX Purchased Property Services	44.50	0.00
			5XX Other Purchased Services	4,042.09	3,249.33
			6XX Supplies and Materials	1,270.53	1,056.35
			810 Dues and Fees	174.99	195.01
		26XX	Operation and Maintenance of Plant Services		
			1XX Personal Services - Salaries	203,118.93	208,875.03
			2XX Personal Services - Employee Benefits	51,621.00	51,395.83
			3XX Purchased Professional and Technical Services	27,559.25	59,755.60
			4XX Purchased Property Services	201,734.59	198,312.53
			5XX Other Purchased Services	23,676.09	22,927.85
			6XX Supplies and Materials	37,010.97	31,916.28
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	0.00	6,527.45
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries	146,364.36	199,902.09



Trustees' Financial Summary

FY2008-09

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

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

PRC	Program	Function	Object	2008 Value	2009 Value
	280	Special Education - Local and State			
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	28,893.34	50,993.35
		21XX Support Services - Students			
			1XX Personal Services - Salaries	43,251.18	21,390.98
			2XX Personal Services - Employee Benefits	5,855.16	4,079.49
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	25,834.92	27,207.70
			2XX Personal Services - Employee Benefits	2,905.08	3,006.20
	360	State Gifted & Talented Reimbursement			
		1XXX Instruction			
			1XX Personal Services - Salaries	2,885.30	46,099.80
			2XX Personal Services - Employee Benefits	17.36	17.65
			5XX Other Purchased Services	860.00	490.00
	365	OTO Indian Education for All			
		1XXX Instruction			
			1XX Personal Services - Salaries	9,632.00	9,380.00
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	5,013.00	5,013.01
			2XX Personal Services - Employee Benefits	492.00	30.26
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX Instruction			
			1XX Personal Services - Salaries	306,013.49	261,391.23
			2XX Personal Services - Employee Benefits	33,325.72	32,538.08
			4XX Purchased Property Services	11.78	689.96
			5XX Other Purchased Services	53.69	485.14
			6XX Supplies and Materials	20,371.60	10,761.69
	710	School Sponsored Extracurricular Activities			
		27XX Student Transportation Services			
			5XX Other Purchased Services	10,509.19	8,804.89
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	29,663.06	34,998.62
			2XX Personal Services - Employee Benefits	178.46	204.33
			4XX Purchased Property Services	889.26	3,103.36
			5XX Other Purchased Services	11,806.87	10,318.64
			6XX Supplies and Materials	7,115.85	4,774.78
			810 Dues and Fees	3,073.50	5,493.33
	720	School Sponsored Athletics			
		27XX Student Transportation Services			
			5XX Other Purchased Services	63,681.36	62,594.94
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	163,050.61	166,505.26
			2XX Personal Services - Employee Benefits	6,709.10	6,546.23



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

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

PRC Program Function Object	2008 Value	2009 Value
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
3XX Purchased Professional and Technical Services	5,000.00	0.00
5XX Other Purchased Services	36,950.66	28,381.93
6XX Supplies and Materials	15,648.50	15,708.82
810 Dues and Fees	875.00	710.00
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	10,000.00	0.00
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	2,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,893,566.82	4,898,830.65

Schedule Of Changes Worksheet

Beginning Fund Balance	463,540.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,919,133.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,898,830.65	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 68,849.63 Less Last Year 47,576.35 (4b)	21,273.28	
		21,273.28 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		505,117.14 (5)



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

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

PRC Revenue	2008 Value	2009 Value
1111 District Levy - Real Property	112,946.91	128,354.16
1112 District Levy - Personal Property	2,321.19	2,092.63
1190 Penalties and Interest on Taxes	719.04	881.80
1510 Interest Earnings	765.68	534.04
2220 County On-Schedule Trans Reimb	24,807.89	24,698.14
3210 State On-Schedule Trans Reimb	24,807.90	24,698.14
3444 State School Block Grant	5,541.77	5,583.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	171,910.38	186,842.80

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	6,134.40	7,290.66
2XX Personal Services - Employee Benefits	36.92	43.26
25XX Support Services - Business		
1XX Personal Services - Salaries	2,829.25	2,914.16
2XX Personal Services - Employee Benefits	17.04	17.25
27XX Student Transportation Services		
5XX Other Purchased Services	160,980.81	159,868.61
6XX Supplies and Materials	10.00	9.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	170,008.42	170,143.82



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance	27,296.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	186,842.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	170,143.82	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	43,995.72	(5)



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

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	364.98	362.41
1611 National School Lunch Program	93,188.39	97,120.09
1612 School Breakfast Program	3,052.01	3,652.68
1630 Catering Sales	1,386.25	3,866.68
1632 Daily Adult Sales	4,962.26	7,214.70
1634 Daily Ala Carte Sales	89,120.73	90,576.50
3220 State Food Services Match	0.00	1,291.85
4550 Federal Child Nutrition	107,105.79	129,210.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	299,180.41	333,295.90

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

PRC Program Function Object	2008 Value	2009 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	110,894.42	131,745.67
2XX Personal Services - Employee Benefits	41,933.64	48,403.00
3XX Purchased Professional and Technical Services	1,277.00	666.00
4XX Purchased Property Services	2,254.15	2,238.11
5XX Other Purchased Services	632.21	1,464.20
6XX Supplies and Materials	135,644.29	148,848.70
810 Dues and Fees	100.00	0.00
8XX Other Expenditures	0.00	33.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	292,735.71	333,398.68



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

Schedule Of Changes Worksheet

Beginning Fund Balance						1,336.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						333,295.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						333,398.68	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	443.75	Less Last Year	369.15	(4b)		74.60	
						74.60	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,308.29	(5)



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

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

PRC Revenue	2008 Value	2009 Value
1111 District Levy - Real Property	3,514.00	401.36
1112 District Levy - Personal Property	458.26	42.82
1190 Penalties and Interest on Taxes	123.08	53.06
1510 Interest Earnings	29.41	34.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,124.75	531.32

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		
5XX Other Purchased Services	1,540.00	1,180.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,540.00	1,180.00

Schedule Of Changes Worksheet

Beginning Fund Balance	2,080.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		531.32 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,180.00 (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)	1,431.63	(5)



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

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	7,712.83	4,775.55
2240 County Retirement Distribution	568,965.20	575,286.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	568,678.03	580,061.73

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	303,053.34	310,316.79
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	38,462.16	20,579.80
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	8,516.46	9,115.72
222X Educational Media Services		
2XX Personal Services - Employee Benefits	17,309.49	17,935.49
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	6,607.09	6,524.31
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	32,396.53	36,270.91
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	6,029.89	6,096.33
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	28,772.06	29,461.04
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	22,052.66	29,232.08
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	6,132.12	3,065.12
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	3,766.51	3,979.40
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	440.30	453.49
365 OTO Indian Education for All		
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	761.06	760.87
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences		
1XXX Instruction		



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

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

PRC Program Function Object	2008 Value	2009 Value
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences		
1XXX Instruction		
2XX Personal Services - Employee Benefits	9,131.90	9,315.50
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts		
1XXX Instruction		
2XX Personal Services - Employee Benefits	12,444.96	12,868.08
396 State Career & Technical Ed Entitlement - Office Occupations		
1XXX Instruction		
2XX Personal Services - Employee Benefits	16,049.92	16,761.39
397 State Career & Technical Ed Entitlement - Trades & Industry		
1XXX Instruction		
2XX Personal Services - Employee Benefits	7,995.95	0.00
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	3,906.87	4,508.57
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	24,078.54	23,683.16
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	16,794.30	18,037.83
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	564,702.11	558,965.88

Schedule Of Changes Worksheet

Beginning Fund Balance	206,201.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	580,061.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	558,965.88	(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)	227,297.07	(5)



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

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

PRC Revenue	2009 Value
020 Aggregate Reim/Indirects	
1510 Interest Earnings	5,899.66
129 State Technology Grant	
3680 K-12 Education Data Systems	1,893.00
200 SOAR Challenge Course	
1510 Interest Earnings	113.87
1910 Rentals	1,900.00
200 Subtotal	2,013.87
204 Drug Testing	
1920 Contributions/Donations from Private Sources	500.00
218 Freeflow	
1920 Contributions/Donations from Private Sources	1,060.19
228 E-Rate Reimbursement	
1900 Other Revenue from Local Sources	8,921.43
325 Jobs for Montana Graduates	
3290 State - Other State Grants	4,000.00
330 Jobs for Montana Graduates	
3290 State - Other State Grants	1,500.00
391 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	38,363.00
401 State Technology Grant-Business	
3900 State Career & Technical Ed Entitlement	3,551.00
402 State Technology Grant - FCS	
3900 State Career & Technical Ed Entitlement	1,519.00
403 State Technology Grant-Tech	
3900 State Career & Technical Ed Entitlement	3,493.00
415 Indian Ed for All	
3650 OTO Indian Education for All	6,920.15
504 Montana DEQ	
3290 State - Other State Grants	1,500.00
505 Education Foundation	
1920 Contributions/Donations from Private Sources	3,948.24
506 AP Test Fees	
1900 Other Revenue from Local Sources	1,660.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	86,742.54



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

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

PRC Program Function Object	2009 Value
020 Aggregate Reim/Indirects	
1XX Regular Education Programs - Elementary/Secondary	
25XX Support Services - Business	
3XX Purchased Professional and Technical Services	1,483.59
5XX Other Purchased Services	210.00
6XX Supplies and Materials	7,338.58
	9,032.17
020 Subtotal	
200 SOAR Challenge Course	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	3,000.00
5XX Other Purchased Services	144.69
	3,144.69
200 Subtotal	
202 Armstrong Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,034.10
204 Drug Testing	
1XX Regular Education Programs - Elementary/Secondary	
24XX Support Services - School Administration	
6XX Supplies and Materials	148.75
218 Freeflow	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	1,060.19
228 E-Rate Reimbursement	
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
6XX Supplies and Materials	5,358.60
325 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
1XXX Instruction	
5XX Other Purchased Services	800.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	3,168.12
	3,968.12
325 Subtotal	
330 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
221X Improvement of Instruction Services	
5XX Other Purchased Services	418.87



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

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

PRC Program Function Object	2009 Value
330 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
221X Improvement of Instruction Services	
6XX Supplies and Materials	1,118.15
330 Subtotal	1,537.02
391 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	170.00
6XX Supplies and Materials	32,212.13
810 Dues and Fees	370.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	5,610.87
391 Subtotal	38,363.00
401 State Technology Grant-Business	
396 State Career & Technical Ed Entitlement - Office Occupations	
1XXX Instruction	
5XX Other Purchased Services	9,100.50
6XX Supplies and Materials	1,511.78
810 Dues and Fees	844.00
401 Subtotal	11,456.28
402 State Technology Grant - FCS	
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences	
1XXX Instruction	
6XX Supplies and Materials	1,700.00
403 State Technology Grant-Tech	
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts	
1XXX Instruction	
6XX Supplies and Materials	3,940.00
410 Weatherization & Deferred Maintenance	
364 OTO Weatherization/Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	40,898.73
411 State OTO Capital Invest & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	6,718.00
415 Indian Ed for All	
365 OTO Indian Education for All	
221X Improvement of Instruction Services	



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						280,424.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						86,742.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						140,235.31	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	8,236.60	Less Last Year	42,265.99	(4b)		-34,029.39	
						-34,029.39	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						192,902.69	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
020 Aggregate Reim/Indirects	5,899.66	9,032.17	-3,132.51
129 State Technology Grant	1,893.00	0.00	1,893.00
200 SOAR Challenge Course	2,013.87	3,144.69	-1,130.82
202 Armstrong Grant	0.00	1,034.10	-1,034.10
204 Drug Testing	500.00	148.75	351.25
218 Freeflow	1,060.19	1,060.19	0.00
228 E-Rate Reimbursement	8,921.43	5,358.60	3,562.83
325 Jobs for Montana Graduates	4,000.00	3,968.12	31.88
330 Jobs for Montana Graduates	1,500.00	1,537.02	-37.02
391 Vo Ed Carl Perkins Basic Grant	38,363.00	38,363.00	0.00
401 State Technology Grant-Business	3,551.00	11,456.28	-7,905.28
402 State Technology Grant - FCS	1,519.00	1,700.00	-181.00
403 State Technology Grant-Tech	3,493.00	3,940.00	-447.00
410 Weatherization & Deferred Maintenance	0.00	40,898.73	-40,898.73
411 State OTO Capital Invest & Deferred Maintenance	0.00	6,718.00	-6,718.00
415 Indian Ed for All	6,920.15	1,627.20	5,292.95
502 Glacier Fund	0.00	20.00	-20.00
504 Montana DEQ	1,500.00	0.00	1,500.00
505 Education Foundation	3,948.24	8,574.46	-4,626.22
506 AP Test Fees	1,660.00	1,654.00	6.00
Total	<u>86,742.54</u>	<u>140,235.31</u>	<u>-53,492.77</u>



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

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

PRC Revenue	2008 Value	2009 Value
1311 Driver's Education Fees	22,100.00	20,100.00
1510 Interest Earnings	1,571.89	1,045.07
3260 State Driver's Education Reimbursement	10,701.03	11,189.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	34,372.92	32,334.63

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	29,838.83	27,211.61
2XX Personal Services - Employee Benefits	179.54	161.61
4XX Purchased Property Services	587.48	1,156.83
5XX Other Purchased Services	2,359.69	2,713.12
6XX Supplies and Materials	3,395.98	2,263.52
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	36,361.52	33,506.69

Schedule Of Changes Worksheet

Beginning Fund Balance	49,550.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	32,334.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	33,506.69	(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)	48,378.61	(5)



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

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	406.93	275.36
1910 Rentals	800.36	3,818.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,207.29	4,093.84

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		
1XX Personal Services - Salaries	1,540.71	3,331.10
2XX Personal Services - Employee Benefits	12.17	29.19
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,552.88	3,360.29

Schedule Of Changes Worksheet

Beginning Fund Balance	9,202.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,093.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,360.29	(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)	9,935.79	(5)



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

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	820.20	583.04
5300 Operating Transfers from Other Funds	2,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,820.20	583.04

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	21,400.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	583.04	(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)	21,983.95	(5)



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

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

PRC Revenue	2008 Value	2009 Value
1111 District Levy - Real Property	68,861.88	73,852.56
1112 District Levy - Personal Property	129.61	1,346.75
1190 Penalties and Interest on Taxes	95.68	424.14
1510 Interest Earnings	2,417.32	1,484.31
3281 State Technology Aid	4,684.44	9,851.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	76,188.93	86,959.43

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	0.00	2,682.67
2XX Personal Services - Employee Benefits	0.00	1,416.63
3XX Purchased Professional and Technical Services	0.00	3,042.72
4XX Purchased Property Services	146.67	30.33
5XX Other Purchased Services	220.63	79.52
6XX Supplies and Materials	60,572.51	122,920.44
7XX Property and Equipment Acquisition	0.00	20,690.30
8XX Other Expenditures	52.67	26.33
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	60,992.48	150,888.94

Schedule Of Changes Worksheet

Beginning Fund Balance	76,538.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	86,959.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	150,888.94	(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 3,789.34 Less Last Year 4,035.71 (4b)	-246.37	
		-246.37 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	12,362.67	(5)



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

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	181.02	120.41
3445 State Combined Fund School Block Grant	723.11	728.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	904.13	849.02

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

PRC Program Function Object	2008 Value	2009 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	0.00	500.00
6XX Supplies and Materials	1,551.32	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,551.32	500.00

Schedule Of Changes Worksheet

Beginning Fund Balance	4,003.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	849.02	(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)	4,352.65	(5)



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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	2008 Value	2009 Value
1510 Interest Earnings	9,207.27	5,789.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,207.27	5,789.52

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		
6XX Supplies and Materials	1,550.00	0.00
7XX Property and Equipment Acquisition	22,000.00	0.00
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
6XX Supplies and Materials	2,441.28	2,634.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	25,991.28	2,634.88

Schedule Of Changes Worksheet

Beginning Fund Balance	209,938.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,789.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,634.88	(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)	213,093.57	(5)



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

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	315.14	199.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	315.14	199.96

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	1,002.95	1,090.07
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,002.95	1,090.07

Schedule Of Changes Worksheet

Beginning Fund Balance	7,627.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		199.96 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,090.07 (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)	6,737.29	(5)



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

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	9,362.77	9,257.46
1900 Other Revenue from Local Sources	131,659.00	118,585.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	141,021.77	127,843.40

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
1XX Personal Services - Salaries	407.53	0.00
2XX Personal Services - Employee Benefits	15.29	0.00
5XX Other Purchased Services	6,874.17	0.00
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	3,956.00	0.00
4XXX Facilities Acquisition and Construction Services		
3XX Purchased Professional and Technical Services	12,510.98	6,485.00
7XX Property and Equipment Acquisition	15,141.01	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	38,904.98	6,485.00

Schedule Of Changes Worksheet

Beginning Fund Balance	273,969.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	127,843.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,485.00	(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)	395,327.66	(5)



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

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	664.56	439.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	664.56	439.18

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	15,885.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	439.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	16,324.36	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	766.67	509.23
1920 Contributions/Donations from Private Sources	200.00	100.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	966.67	609.23

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

PRC Program Function Object	2008 Value	2009 Value
8XX Community Services Programs		
33XX Community Services		
8XX Other Expenditures	0.00	200.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	200.00

Schedule Of Changes Worksheet

Beginning Fund Balance	18,511.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	609.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	200.00	(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)	18,920.75	(5)



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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	2008 Value	2009 Value
1510 Interest Earnings	242.49	158.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	242.49	158.86

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

PRC Program Function Object	2008 Value	2009 Value
8XX Community Services Programs		
33XX Community Services		
6XX Supplies and Materials	655.20	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	655.20	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	5,745.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	158.86	(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)	5,904.48	(5)



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

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

PRC Revenue	2008 Value	2009 Value
1700 Student Extracurricular Activity Receipts	427,944.44	385,923.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	427,944.44	385,923.71

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	426,216.72	407,798.12
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	426,216.72	407,798.12

Schedule Of Changes Worksheet

Beginning Fund Balance	244,073.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	385,923.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	407,798.12	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	222,199.47	(5)



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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	2008 Value	2009 Value
1510 Interest Earnings	206.74	209.38
1920 Contributions/Donations from Private Sources	2,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,206.74	209.38

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

PRC Program Function Object	2008 Value	2009 Value
8XX Community Services Programs		
33XX Community Services		
8XX Other Expenditures	500.00	1,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	500.00	1,000.00

Schedule Of Changes Worksheet

Beginning Fund Balance	8,516.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		209.38 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,000.00 (3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	7,725.52	(5)



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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	73,429.87	102,365.72
XX	39X 1XXX 112	Certified Teacher Staff Salaries	290,985.59	255,841.42
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	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	2,290,809.18	2,015,204.45
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	38,953.19	14,441.05
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	4,277.55	424.60
XX	XXX 26XX 41X	Energy Utility Services	146,204.38	137,967.18
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	15,141.01	6,527.45
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	1,540.00	1,180.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	98,290.70
b. Related Services Block Grant Entitlement	32,759.16
c. Total Entitlements Subject to Reversion	131,049.86

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)]	174,296.31
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	306,579.81
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%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	199,902.09	0.00	0.00	0.00	
280	1XXX	2XX	50,993.35	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	21,390.98	0.00	0.00	0.00	
280	21XX	2XX	4,079.49	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	27,207.70	0.00	0.00	0.00	
280	24XX	2XX	3,006.20	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			306,579.81	0.00	0.00	0.00	306,579.81

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.



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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	6,527.00	0.00	4,373,397.00
Machinery and Equipment	411,947.00	0.00	0.00	0.00	411,947.00
Totals at Historical Cost	5,079,681.00	0.00	6,527.00	0.00	5,086,208.00
Governmental Activities, Capital Assets, net	5,079,681.00	0.00	6,527.00	0.00	5,086,208.00

* 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 FY2009	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	40,547.98	0.00	0.00
School Administration (24XX)	5,689.46	0.00	0.00
Operations and Maintenance (26XX)	21,883.39	0.00	0.00
Extracurricular (34XX, 35XX)	13,609.68	0.00	0.00
Total Depreciation for FY2009	81,730.51	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2008-09

Submit ID: 0335-37637147

15 Flathead County
0335 Whitefish H S

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2008)	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	73,430.00	6,358.00	0.00	0.00	79,788.00	38,909.00	40,879.00
Other	170,120.00	153,836.00	0.00	0.00	323,956.00	58,808.00	265,148.00
Total Governmental Activity Long-Term Liabilities	243,550.00	160,194.00	0.00	0.00	403,744.00	97,717.00	306,027.00

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