



# Trustees' Financial Summary

**FY2009-10**

Submit ID: 0331-34553652

**15 Flathead County  
0331 Bigfork H S**

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

**Due Dates:**

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

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

*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*

## 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 FY10 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

FY2009-10

Submit ID: 0331-34553652

15 Flathead County  
0331 Bigfork H S

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

## Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
001	Agg of Reidm/indirect	LOCAL	none	local
062	E-Rate	LOCAL		
103	VHS	LOCAL	local	local
104	Cross Country	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	
121	Quick Start Energy Audit	STATE		
370	Deferred Maintenance & Energy Efficiency	STATE	650181sff09039	NA
371	Quick Start Energy Grants	STATE	STMSSR-81-QS-09-0192	state
473	Public Health Emergency Preparedness	STATE		NA
578	Bodenhamer Domations	LOCAL		
750	ARRA - IDEA Part B (Trans from Coop)	FEDERAL		84.931
770	ARRA - IDEA Part B (Trans from Coop)	FEDERAL	1503397710	84.931
771	IDEA Part B (Trans from Coop)	FEDERAL	15003397710	84.027A
829	Vo Ed Carl Perkins Basic Grant	FEDERAL	1503318109BG	84.048A
910	Budget Amendment			



# Trustees' Financial Summary

FY2009-10

Submit ID: 0331-34553652

15 Flathead County  
0331 Bigfork H S

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

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	305,643.33	93,104.97	289,410.21	14,046.24
02	Taxes Receivable - Real and Personal (120-149)	94,261.45	14,537.23	5,668.80	
03	Taxes Receivable - Protested (150-159)	23,285.52	3,700.52	1,384.02	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	37,680.00	5,921.27	2,271.74	528.69
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	460,870.30	117,263.99	298,734.77	14,574.93
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	44,902.99	5,675.26		5,312.41
25	Deferred Revenue (680)	117,546.97	18,237.75	7,052.82	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	162,449.96	23,913.01	7,052.82	5,312.41
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	118,846.31	1,363.34		
48	Fund Balance for Budget (961-970)	179,574.03	91,987.64	291,681.95	9,262.52
52	<b>TOTAL FUND BALANCE/EQUITY</b>	298,420.34	93,350.98	291,681.95	9,262.52
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	460,870.30	117,263.99	298,734.77	14,574.93



# Trustees' Financial Summary

FY2009-10

Submit ID: 0331-34553652

15 Flathead County  
0331 Bigfork H S

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

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,535.39	137,726.14	81,192.41	
02	Taxes Receivable - Real and Personal (120-149)	0.57			
03	Taxes Receivable - Protested (150-159)	86.32			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		1,675.98	186.69	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	3,622.28	139,402.12	81,379.10	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		7,870.05	373.38	
25	Deferred Revenue (680)	86.89			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	86.89	7,870.05	373.38	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			7,093.44	
48	Fund Balance for Budget (961-970)	3,535.39	131,532.07	73,912.28	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	3,535.39	131,532.07	81,005.72	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	3,622.28	139,402.12	81,379.10	



# Trustees' Financial Summary

FY2009-10

Submit ID: 0331-34553652

15 Flathead County  
0331 Bigfork H S

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

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	22,851.49		718.09	17,365.94
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)	4,240.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	27,091.49		718.09	17,365.94
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	5,817.15			
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	5,817.15			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	545.90			
48	Fund Balance for Budget (961-970)	20,728.44		718.09	17,365.94
52	<b>TOTAL FUND BALANCE/EQUITY</b>	21,274.34		718.09	17,365.94
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	27,091.49		718.09	17,365.94



# Trustees' Financial Summary

FY2009-10

Submit ID: 0331-34553652

15 Flathead County  
0331 Bigfork H S

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

## Balance Sheet

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



# Trustees' Financial Summary

FY2009-10

Submit ID: 0331-34553652

15 Flathead County  
0331 Bigfork H S

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

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,809.51	55,928.44		45,833.92
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	4,809.51	55,928.44		45,833.92
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)		15,957.59		
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	4,809.51	39,970.85		45,833.92
52	<b>TOTAL FUND BALANCE/EQUITY</b>	4,809.51	55,928.44		45,833.92
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	4,809.51	55,928.44		45,833.92



# Trustees' Financial Summary

FY2009-10

Submit ID: 0331-34553652

15 Flathead County  
0331 Bigfork H S

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

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,703.37	367.75		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,703.37	367.75		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	1,703.37	367.75		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,703.37	367.75		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,703.37	367.75		



# Trustees' Financial Summary

FY2009-10

Submit ID: 0331-34553652

15 Flathead County  
0331 Bigfork H S

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

## Balance Sheet

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



# Trustees' Financial Summary

FY2009-10

Submit ID: 0331-34553652

15 Flathead County  
0331 Bigfork H S

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

## Balance Sheet

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



# Trustees' Financial Summary

FY2009-10

Submit ID: 0331-34553652

15 Flathead County  
0331 Bigfork H S

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

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1.20		80,538.23	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1.20		80,538.23	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	1.20		80,538.23	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1.20		80,538.23	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1.20		80,538.23	



# Trustees' Financial Summary

FY2009-10

Submit ID: 0331-34553652

15 Flathead County  
0331 Bigfork H S

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

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	105,836.91	90,415.22		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	105,836.91	90,415.22		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	24,991.16			
23	Warrants Payable (620)	4,655.45	90,415.22		
24	Other Current Liabilities (621-679)	76,190.30			
35	<b>TOTAL LIABILITIES</b>	105,836.91	90,415.22		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	105,836.91	90,415.22		



# Trustees' Financial Summary

FY2009-10

Submit ID: 0331-34553652

15 Flathead County  
0331 Bigfork H S

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

## Balance Sheet

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



# Trustees' Financial Summary

FY2009-10

Submit ID: 0331-34553652

15 Flathead County  
0331 Bigfork H S

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

## Balance Sheet

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



# Trustees' Financial Summary

FY2009-10

Submit ID: 0331-34553652

15 Flathead County  
0331 Bigfork H S

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

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

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

PRC Revenue	2009 Value	2010 Value
1110 District Tax Levy	1,064,265.72	1,061,329.86
1190 Penalties and Interest on Taxes	5,131.77	6,230.07
1510 Interest Earnings	9,273.03	4,330.79
1900 Other Revenue from Local Sources	236.60	2,015.86
1920 Contributions/Donations from Private Sources	10.00	0.00
3110 Direct State Aid	1,092,113.31	995,733.92
3111 Quality Educator	97,319.66	93,505.00
3112 At Risk Student	8,190.81	0.00
3113 Indian Education For All	7,548.00	7,099.20
3114 American Indian Achievement Gap	1,200.00	1,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	68,597.96	61,194.60
3120 State Guaranteed Tax Base Aid	7,398.27	0.00
3444 State School Block Grant	104,423.91	105,217.53
3730 HB645 State Special Education Allowable Costs	0.00	2,706.20
6100 Material Prior Period Revenue Adjustments	5,733.56	1,816.73
7800 ARRA - State Fiscal Stabilization Fund	0.00	70,197.03
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>2,471,442.60</b>	<b>2,412,576.79</b>

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

PRC Program Function Object	2009 Value	2010 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	905,530.14	738,056.98
2XX Personal Services - Employee Benefits	107,569.08	82,987.57
4XX Purchased Property Services	10,120.17	11,661.75
5XX Other Purchased Services	3,716.81	7,264.56
6XX Supplies and Materials	82,542.70	141,379.00
7XX Property and Equipment Acquisition	0.00	6,045.13
810 Dues and Fees	557.29	0.00
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	68,686.09	67,622.08
2XX Personal Services - Employee Benefits	7,175.32	7,755.23
3XX Purchased Professional and Technical Services	329.00	578.00
6XX Supplies and Materials	3,162.12	1,082.50
<b>221X Improvement of Instruction Services</b>		
1XX Personal Services - Salaries	1,150.00	2,360.00
2XX Personal Services - Employee Benefits	6.48	14.76
3XX Purchased Professional and Technical Services	8,030.50	0.00
5XX Other Purchased Services	2,761.21	1,007.64
<b>222X Educational Media Services</b>		



# Trustees' Financial Summary

FY2009-10

Submit ID: 0331-34553652

15 Flathead County  
0331 Bigfork H S

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

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

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

PRC	Program	Function	Object	2009 Value	2010 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>22XX Educational Media Services</b>				
			1XX Personal Services - Salaries	43,892.04	34,444.57
			2XX Personal Services - Employee Benefits	4,768.86	3,766.69
			4XX Purchased Property Services	1,204.28	625.96
			6XX Supplies and Materials	12,189.11	13,038.75
	<b>23XX Support Services - General Administration</b>				
			1XX Personal Services - Salaries	60,880.48	61,350.52
			2XX Personal Services - Employee Benefits	7,624.13	7,922.81
			3XX Purchased Professional and Technical Services	9,172.79	9,411.79
			4XX Purchased Property Services	2,892.62	2,478.24
			5XX Other Purchased Services	9,607.83	8,046.55
			6XX Supplies and Materials	6,268.31	6,163.02
			810 Dues and Fees	2,646.00	3,420.00
			8XX Other Expenditures	56.35	0.00
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	109,328.39	98,637.51
			2XX Personal Services - Employee Benefits	8,015.79	19,706.58
			3XX Purchased Professional and Technical Services	4,894.55	0.00
			5XX Other Purchased Services	10,701.49	13,305.99
			6XX Supplies and Materials	0.00	74.98
			810 Dues and Fees	454.00	454.00
			8XX Other Expenditures	1,114.28	368.17
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	60,707.36	61,550.20
			2XX Personal Services - Employee Benefits	7,300.29	7,647.79
			3XX Purchased Professional and Technical Services	10,679.83	11,890.78
			4XX Purchased Property Services	22.50	0.00
			5XX Other Purchased Services	184.40	290.63
			6XX Supplies and Materials	797.66	929.96
			810 Dues and Fees	70.00	125.00
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	120,342.42	120,859.01
			2XX Personal Services - Employee Benefits	25,550.42	23,669.91
			3XX Purchased Professional and Technical Services	37.50	805.50
			4XX Purchased Property Services	133,776.13	154,138.59
			5XX Other Purchased Services	20,420.00	21,708.00
			6XX Supplies and Materials	21,139.37	22,543.55
			7XX Property and Equipment Acquisition	0.00	8,185.70
			810 Dues and Fees	47.50	35.00
	<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries	4,620.37	4,965.30
			2XX Personal Services - Employee Benefits	350.16	426.07
			5XX Other Purchased Services	0.00	1,128.64
			6XX Supplies and Materials	2,113.88	1,948.58



# Trustees' Financial Summary

FY2009-10

Submit ID: 0331-34553652

15 Flathead County  
0331 Bigfork H S

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

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

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

PRC	Program	Function	Object	2009 Value	2010 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	121,136.70	72,034.27
			2XX Personal Services - Employee Benefits	11,125.46	7,238.53
			5XX Other Purchased Services	767.04	0.00
			6XX Supplies and Materials	398.60	983.02
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries	11,541.70	8,496.02
			2XX Personal Services - Employee Benefits	708.40	704.88
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
		<b>1XXX Instruction</b>			
			3XX Purchased Professional and Technical Services	2,062.14	5,063.93
			5XX Other Purchased Services	3,797.14	1,363.91
			6XX Supplies and Materials	1,560.72	671.16
			810 Dues and Fees	128.00	0.00
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	214,868.17	192,847.73
			2XX Personal Services - Employee Benefits	22,317.31	21,309.55
			4XX Purchased Property Services	1,316.78	22.72
			6XX Supplies and Materials	6,795.04	8,341.69
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	3,411.69	3,396.51
			2XX Personal Services - Employee Benefits	252.55	282.28
			5XX Other Purchased Services	362.01	14.19
			6XX Supplies and Materials	464.77	448.61
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	17,887.48	12,058.98
			2XX Personal Services - Employee Benefits	110.40	82.35
			5XX Other Purchased Services	2,579.08	3,587.94
			6XX Supplies and Materials	0.00	263.79
			810 Dues and Fees	321.00	866.00
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	15,957.16	17,908.18
			2XX Personal Services - Employee Benefits	1,157.79	1,515.54
			5XX Other Purchased Services	747.27	482.23
			6XX Supplies and Materials	4,407.43	5,405.61
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	102,704.01	103,525.98
			2XX Personal Services - Employee Benefits	5,955.88	3,200.31



# Trustees' Financial Summary

FY2009-10

Submit ID: 0331-34553652

15 Flathead County  
0331 Bigfork H S

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

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

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

PRC	Program	Function	Object	2009 Value	2010 Value
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			3XX Purchased Professional and Technical Services	2,675.00	770.00
			5XX Other Purchased Services	19,287.85	36,324.70
			6XX Supplies and Materials	8,542.52	11,622.15
			7XX Property and Equipment Acquisition	0.00	2,075.00
			810 Dues and Fees	10,075.00	5,467.25
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	70,197.03
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			6XX Supplies and Materials	0.00	9,894.18
			8XX Other Expenditures	0.00	20.00
	<b>999 Undistributed</b>				
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	30,000.00
		<b>9999 Undistributed</b>			
			892 Material Prior Period Expenditure Adjustments	0.00	425.63
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>2,500,630.09</u>	<u>2,432,791.39</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance					269,758.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,412,576.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,432,791.39	(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	118,846.31	Less Last Year	69,970.15	(4b)	48,876.16	
					48,876.16	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					298,420.34	(5)



# Trustees' Financial Summary

FY2009-10

Submit ID: 0331-34553652

15 Flathead County  
0331 Bigfork H S

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

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

### 10 - Transportation Fund

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

PRC Revenue	2009 Value	2010 Value
1110 District Tax Levy	156,599.91	164,175.60
1190 Penalties and Interest on Taxes	851.31	964.02
1510 Interest Earnings	3,089.15	1,049.10
1900 Other Revenue from Local Sources	15.75	0.00
2220 County On-Schedule Trans Reimb	40,113.95	35,094.10
3210 State On-Schedule Trans Reimb	40,092.29	35,088.85
3444 State School Block Grant	9,119.27	9,188.58
6100 Material Prior Period Revenue Adjustments	2,045.87	1,019.09
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>251,927.50</b>	<b>246,579.34</b>

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

PRC Program Function Object	2009 Value	2010 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	4,986.71	4,907.26
2XX Personal Services - Employee Benefits	590.80	617.59
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	2,963.54	3,022.81
2XX Personal Services - Employee Benefits	314.48	352.47
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	69,711.00	63,344.23
2XX Personal Services - Employee Benefits	14,084.32	12,068.89
3XX Purchased Professional and Technical Services	5,770.64	1,128.04
4XX Purchased Property Services	4,776.82	5,974.11
5XX Other Purchased Services	111,711.87	116,000.83
6XX Supplies and Materials	10,826.00	10,980.19
7XX Property and Equipment Acquisition	32,000.00	0.00
<b>280 Special Education - Local and State</b>		
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	9,360.94	6,361.77
2XX Personal Services - Employee Benefits	2,560.49	2,281.94
4XX Purchased Property Services	100.00	0.00
5XX Other Purchased Services	1,722.70	1,623.30
6XX Supplies and Materials	2,826.54	2,202.78
<b>999 Undistributed</b>		
<b>9999 Undistributed</b>		
892 Material Prior Period Expenditure Adjustments	0.00	17,400.00



# Trustees' Financial Summary

FY2009-10

Submit ID: 0331-34553652

15 Flathead County

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

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:**

274,306.85

248,266.21

### Schedule Of Changes Worksheet

Beginning Fund Balance						98,838.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						246,579.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						248,266.21	(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	1,363.34	Less Last Year	5,164.01	(4b)		-3,800.67	
						-3,800.67	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						93,350.98	(5)



# Trustees' Financial Summary

FY2009-10

Submit ID: 0331-34553652

15 Flathead County  
0331 Bigfork H S

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

## 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	2009 Value	2010 Value
1110 District Tax Levy	63,418.19	63,972.66
1190 Penalties and Interest on Taxes	296.85	370.26
1510 Interest Earnings	5,144.61	3,169.53
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	68,859.65	67,512.45

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

PRC Program Function Object	2009 Value	2010 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	224,169.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	67,512.45	(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)	291,681.95	(5)



# Trustees' Financial Summary

FY2009-10

Submit ID: 0331-34553652

15 Flathead County  
0331 Bigfork H S

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

## 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	2009 Value	2010 Value
1510 Interest Earnings	54.34	76.88
1611 National School Lunch Program	77,784.30	63,832.35
1612 School Breakfast Program	4,459.05	2,560.40
1632 Daily Adult Sales	5,176.25	4,704.35
1634 Daily Ala Carte Sales	12,048.78	10,174.64
1900 Other Revenue from Local Sources	0.00	1,000.00
3220 State Food Services Match	239.17	967.66
4550 Federal Child Nutrition	108,618.80	125,958.34
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>208,380.69</b>	<b>209,274.62</b>

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

PRC Program Function Object	2009 Value	2010 Value
<b>910 Food Services</b>		
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	4,387.54	4,462.03
2XX Personal Services - Employee Benefits	503.22	542.19
<b>31XX Food Services</b>		
1XX Personal Services - Salaries	104,538.65	101,175.02
2XX Personal Services - Employee Benefits	25,893.65	21,999.17
3XX Purchased Professional and Technical Services	750.00	0.00
4XX Purchased Property Services	1,003.34	140.00
5XX Other Purchased Services	119.34	455.16
6XX Supplies and Materials	72,726.13	62,452.00
7XX Property and Equipment Acquisition	924.70	0.00
810 Dues and Fees	183.00	270.00
8XX Other Expenditures	210.22	25.00
<b>999 Undistributed</b>		
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
920 Resources Transferred to Other School Districts or Cooperatives	2,506.95	3,149.84
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>213,746.74</b>	<b>194,670.41</b>



# Trustees' Financial Summary

FY2009-10

Submit ID: 0331-34553652

15 Flathead County

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

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						-5,341.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						209,274.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						194,670.41	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						9,262.52	(5)



# Trustees' Financial Summary

FY2009-10

Submit ID: 0331-34553652

15 Flathead County  
0331 Bigfork H S

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

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

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

PRC Revenue	2009 Value	2010 Value
1110 District Tax Levy	163.43	4.24
1190 Penalties and Interest on Taxes	14.20	2.06
1510 Interest Earnings	98.05	44.77
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>275.68</b>	<b>51.07</b>

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

PRC Program Function Object	2009 Value	2010 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>0.00</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance					3,484.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					51.07	(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)					3,535.39	(5)



# Trustees' Financial Summary

FY2009-10

Submit ID: 0331-34553652

15 Flathead County  
0331 Bigfork H S

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

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

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	3,131.03	1,568.47
2240 County Retirement Distribution	311,929.25	253,202.31
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>315,060.28</b>	<b>254,770.78</b>

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

PRC Program Function Object	2009 Value	2010 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	136,614.08	119,818.89
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	9,977.65	9,710.40
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	172.29	356.18
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	6,659.73	5,024.53
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	9,701.25	9,321.87
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	14,499.71	14,178.74
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	8,844.99	8,939.02
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	16,759.37	17,027.06
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	9,755.46	8,816.21
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	18,470.60	10,761.16
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	1,756.17	1,264.94
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	1,290.50	892.73
<b>361 Services for Significant Needs Students</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	738.85	0.00
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	32,355.41	28,299.52



# Trustees' Financial Summary

FY2009-10

Submit ID: 0331-34553652

15 Flathead County  
0331 Bigfork H S

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

## 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	2009 Value	2010 Value
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	395.98	433.20
		<b>34XX Extracurricular - Activities</b>			
			2XX Personal Services - Employee Benefits	2,522.39	1,835.51
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	2,015.62	2,076.86
		<b>35XX Extracurricular - Athletics</b>			
			2XX Personal Services - Employee Benefits	12,366.43	12,328.04
	<b>910 Food Services</b>				
		<b>25XX Support Services - Business</b>			
			2XX Personal Services - Employee Benefits	620.71	627.75
		<b>31XX Food Services</b>			
			2XX Personal Services - Employee Benefits	13,828.95	14,033.51
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				299,346.14	265,746.12

### Schedule Of Changes Worksheet

Beginning Fund Balance						142,507.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						254,770.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						265,746.12	(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)						131,532.07	(5)



# Trustees' Financial Summary

FY2009-10

Submit ID: 0331-34553652

15 Flathead County  
0331 Bigfork H S

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

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

### 15 - Miscellaneous Programs Fund

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

<b>PRC Revenue</b>	<b>2010 Value</b>
<b>001 Agg of Reidm/indirect</b>	
1510 Interest Earnings	342.75
<b>062 E-Rate</b>	
1920 Contributions/Donations from Private Sources	3,824.88
<b>103 VHS</b>	
1920 Contributions/Donations from Private Sources	7,500.00
<b>104 Cross Country</b>	
1920 Contributions/Donations from Private Sources	2,635.00
<b>109 Activity Bus</b>	
1920 Contributions/Donations from Private Sources	2,730.00
6100 Material Prior Period Revenue Adjustments	50.79
<b>109 Subtotal</b>	2,780.79
<b>112 Vo Ed Business/Marketing</b>	
3900 State Career & Technical Ed Entitlement	2,713.00
<b>113 Vo Ed Family &amp; Consumer Science</b>	
3900 State Career & Technical Ed Entitlement	1,374.00
<b>115 Vo Ed Tech Ed/Industrial Arts</b>	
3900 State Career & Technical Ed Entitlement	1,797.00
<b>116 misc donations</b>	
1920 Contributions/Donations from Private Sources	7,210.00
<b>121 Quick Start Energy Audit</b>	
6100 Material Prior Period Revenue Adjustments	7,600.00
<b>370 Deferred Maintenance &amp; Energy Efficiency</b>	
3700 Deferred Maintenance & Energy Efficiency Improvements	48,411.96
<b>371 Quick Start Energy Grants</b>	
3710 Quick Start Energy Grants	73,838.00
<b>473 Public Health Emergency Preparedness</b>	
4730 Public Health Emergency Preparedness	2,500.00
<b>578 Bodenhamer Domations</b>	
1920 Contributions/Donations from Private Sources	5,050.00
<b>750 ARRA - IDEA Part B (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	52,617.00
<b>770 ARRA - IDEA Part B (Trans from Coop)</b>	
4560 IDEA, Part B, Children with Disabilities	0.00
<b>771 IDEA Part B (Trans from Coop)</b>	
4560 IDEA, Part B, Children with Disabilities	30,555.45
<b>829 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	19,025.00



# Trustees' Financial Summary

FY2009-10

Submit ID: 0331-34553652

15 Flathead County  
0331 Bigfork H S

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

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

### 15 - Miscellaneous Programs Fund

Total Current Revenues, Other Financing Sources and Residual Equity	269,774.83
Transfers In:	

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

PRC Program Function Object	2010 Value
<b>001 Agg of Reidm/indirect</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
2XX Personal Services - Employee Benefits	186.69
6XX Supplies and Materials	6,633.04
<b>001 Subtotal</b>	6,819.73
<b>109 Activity Bus</b>	
1XX Regular Education Programs - Elementary/Secondary	
27XX Student Transportation Services	
4XX Purchased Property Services	2,374.77
5XX Other Purchased Services	600.00
6XX Supplies and Materials	1,895.16
<b>109 Subtotal</b>	4,869.93
<b>113 Vo Ed Family &amp; Consumer Science</b>	
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences	
1XXX Instruction	
6XX Supplies and Materials	234.15
<b>116 misc donations</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
4XX Purchased Property Services	2,860.00
5XX Other Purchased Services	177.80
6XX Supplies and Materials	2,811.10
<b>116 Subtotal</b>	5,848.90
<b>120 science donation</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	5.00
<b>121 Quick Start Energy Audit</b>	
371 Quick Start Energy Grants	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	7,600.00
<b>370 Deferred Maintenance &amp; Energy Efficiency</b>	
370 Deferred Maintenance & Energy Efficiency Improvements	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	48,411.96
<b>371 Quick Start Energy Grants</b>	



# Trustees' Financial Summary

FY2009-10

Submit ID: 0331-34553652

15 Flathead County  
0331 Bigfork H S

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

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

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2010 Value
<b>371 Quick Start Energy Grants</b>	
<b>371 Quick Start Energy Grants</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
4XX Purchased Property Services	4,442.00
7XX Property and Equipment Acquisition	69,396.00
	73,838.00
<b>371 Subtotal</b>	
<b>473 Public Health Emergency Preparedness</b>	
<b>473 Public Health Emergency Preparedness</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	1,741.26
<b>21XX Support Services - Students</b>	
6XX Supplies and Materials	758.74
	2,500.00
<b>473 Subtotal</b>	
<b>578 Bodenhamer Donations</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	2,087.80
6XX Supplies and Materials	345.17
	2,432.97
<b>578 Subtotal</b>	
<b>750 ARRA - IDEA Part B (Trans from Coop)</b>	
<b>750 ARRA - IDEA, Part B</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	26,623.34
2XX Personal Services - Employee Benefits	7,002.10
3XX Purchased Professional and Technical Services	1,438.00
4XX Purchased Property Services	3,653.22
5XX Other Purchased Services	9,732.29
6XX Supplies and Materials	4,168.05
	52,617.00
<b>750 Subtotal</b>	
<b>770 ARRA - IDEA Part B (Trans from Coop)</b>	
<b>456 IDEA, Part B, Children with Disabilities</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	0.00
2XX Personal Services - Employee Benefits	0.00
<b>21XX Support Services - Students</b>	
1XX Personal Services - Salaries	0.00
2XX Personal Services - Employee Benefits	0.00
	0.00
<b>770 Subtotal</b>	
<b>771 IDEA Part B (Trans from Coop)</b>	



# Trustees' Financial Summary

FY2009-10

Submit ID: 0331-34553652

15 Flathead County  
0331 Bigfork H S

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

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

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

PRC Program Function Object	2010 Value
<b>771 IDEA Part B (Trans from Coop)</b>	
<b>456 IDEA, Part B, Children with Disabilities</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	19,518.63
2XX Personal Services - Employee Benefits	7,304.77
<b>21XX Support Services - Students</b>	
1XX Personal Services - Salaries	3,228.50
2XX Personal Services - Employee Benefits	503.55
<b>771 Subtotal</b>	30,555.45
<b>829 Vo Ed Carl Perkins Basic Grant</b>	
<b>451 Carl Perkins (Federal Vo-Ed) - Basic Grant</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	19,025.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	254,758.09

### Schedule Of Changes Worksheet

Beginning Fund Balance	59,877.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	269,774.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	254,758.09	(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	7,093.44	
Less Last Year	982.43	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	6,111.01	(4)
	81,005.72	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Agg of Reidm/indirect	342.75	6,819.73	-6,476.98
062 E-Rate	3,824.88	0.00	3,824.88
103 VHS	7,500.00	0.00	7,500.00
104 Cross Country	2,635.00	0.00	2,635.00



# Trustees' Financial Summary

FY2009-10

Submit ID: 0331-34553652

15 Flathead County

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

0331 Bigfork H S

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

### 15 - Miscellaneous Programs Fund

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
109 Activity Bus	2,780.79	4,869.93	-2,089.14
112 Vo Ed Business/Marketing	2,713.00	0.00	2,713.00
113 Vo Ed Family & Consumer Science	1,374.00	234.15	1,139.85
115 Vo Ed Tech Ed/Industrial Arts	1,797.00	0.00	1,797.00
116 misc donations	7,210.00	5,848.90	1,361.10
120 science donation	0.00	5.00	-5.00
121 Quick Start Energy Audit	7,600.00	7,600.00	0.00
370 Deferred Maintenance & Energy Efficiency	48,411.96	48,411.96	0.00
371 Quick Start Energy Grants	73,838.00	73,838.00	0.00
473 Public Health Emergency Preparedness	2,500.00	2,500.00	0.00
578 Bodenhamer Domations	5,050.00	2,432.97	2,617.03
750 ARRA - IDEA Part B (Trans from Coop)	52,617.00	52,617.00	0.00
770 ARRA - IDEA Part B (Trans from Coop)	0.00	0.00	0.00
771 IDEA Part B (Trans from Coop)	30,555.45	30,555.45	0.00
829 Vo Ed Carl Perkins Basic Grant	19,025.00	19,025.00	0.00
<b>Total</b>	<b>269,774.83</b>	<b>254,758.09</b>	<b>15,016.74</b>



# Trustees' Financial Summary

FY2009-10

Submit ID: 0331-34553652

15 Flathead County  
0331 Bigfork H S

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

## 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	2009 Value	2010 Value
1311 Driver's Education Fees	9,875.00	8,798.00
1510 Interest Earnings	974.91	295.97
3260 State Driver's Education Reimbursement	5,680.00	4,048.68
6100 Material Prior Period Revenue Adjustments	0.00	350.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>16,529.91</b>	<b>13,492.65</b>

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

PRC Program Function Object	2009 Value	2010 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	10,626.00	14,958.58
2XX Personal Services - Employee Benefits	66.36	102.14
5XX Other Purchased Services	1,028.50	846.49
6XX Supplies and Materials	2,337.55	2,861.64
7XX Property and Equipment Acquisition	15,328.00	0.00
810 Dues and Fees	160.00	170.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>29,546.41</b>	<b>18,938.85</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		26,524.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		13,492.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		18,938.85	(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	545.90		
Less Last Year	350.00	(4b)	195.90
			195.90 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		21,274.34	(5)



# Trustees' Financial Summary

FY2009-10

Submit ID: 0331-34553652

15 Flathead County  
0331 Bigfork H S

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

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

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	12.42	7.68
1910 Rentals	0.00	697.50
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>12.42</u>	<u>705.18</u>

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	2,675.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>2,675.00</u>	<u>0.00</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance		12.91 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		705.18 (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)
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)		718.09 (5)



# Trustees' Financial Summary

FY2009-10

Submit ID: 0331-34553652

15 Flathead County  
0331 Bigfork H S

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

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

### 21 - Compensated Absence Fund

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	477.96	220.29
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	477.96	220.29

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

PRC Program Function Object	2009 Value	2010 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	17,145.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	220.29	(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)	17,365.94	(5)



# Trustees' Financial Summary

FY2009-10

Submit ID: 0331-34553652

15 Flathead County  
0331 Bigfork H S

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

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

### 28 - Technology Fund

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	142.86	55.84
3281 State Technology Aid	5,446.96	2,673.63
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	5,589.82	2,729.47

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
4XX Purchased Property Services	2,902.22	0.00
6XX Supplies and Materials	1,300.35	137.16
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	4,202.57	137.16

#### Schedule Of Changes Worksheet

Beginning Fund Balance	2,217.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,729.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	137.16	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,809.51	(5)



# Trustees' Financial Summary

FY2009-10

Submit ID: 0331-34553652

15 Flathead County  
0331 Bigfork H S

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

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

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	1,600.60	870.71
1900 Other Revenue from Local Sources	0.00	308.15
3445 State Combined Fund School Block Grant	20,603.51	20,760.10
6100 Material Prior Period Revenue Adjustments	0.00	2,675.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>22,204.11</b>	<b>24,613.96</b>

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

PRC Program Function Object	2009 Value	2010 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
3XX Purchased Professional and Technical Services	0.00	5,000.00
4XX Purchased Property Services	0.00	626.85
5XX Other Purchased Services	0.00	4,170.15
6XX Supplies and Materials	659.19	3,062.41
7XX Property and Equipment Acquisition	0.00	10,000.00
<b>23XX Support Services - General Administration</b>		
3XX Purchased Professional and Technical Services	40.00	10,000.00
5XX Other Purchased Services	336.04	1,576.00
<b>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	5,248.01	7,385.00
7XX Property and Equipment Acquisition	0.00	4,885.00
<b>4XXX Facilities Acquisition and Construction Services</b>		
7XX Property and Equipment Acquisition	7,501.84	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>13,785.08</b>	<b>46,705.41</b>



# Trustees' Financial Summary

FY2009-10

Submit ID: 0331-34553652

15 Flathead County

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

0331 Bigfork H S

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

### 29 - Flexibility Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						67,646.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						24,613.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						46,705.41	(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	15,957.59	Less Last Year	5,584.05	(4b)		10,373.54	
						10,373.54	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						55,928.44	(5)



# Trustees' Financial Summary

FY2009-10

Submit ID: 0331-34553652

15 Flathead County  
0331 Bigfork H S

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

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

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	1,261.54	581.53
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,261.54	581.53

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
830 Special Assessments	0.00	2.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	2.50

### Schedule Of Changes Worksheet

Beginning Fund Balance	45,254.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	581.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	45,833.92	(5)



# Trustees' Financial Summary

FY2009-10

Submit ID: 0331-34553652

15 Flathead County  
0331 Bigfork H S

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

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

### 60 - Building Fund

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	46.87	21.64
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	46.87	21.64

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

PRC Program Function Object	2009 Value	2010 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	1,681.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	21.64	(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)	1,703.37	(5)



# Trustees' Financial Summary

FY2009-10

Submit ID: 0331-34553652

15 Flathead County  
0331 Bigfork H S

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

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

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

PRC Revenue	2009 Value	2010 Value
1110 District Tax Levy	165.78	0.00
1190 Penalties and Interest on Taxes	3.35	0.00
1510 Interest Earnings	10.33	2.39
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>179.46</u>	<u>2.39</u>

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

PRC Program Function Object	2009 Value	2010 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>0.00</u>	<u>0.00</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance						365.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2.39	(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)						367.75	(5)



# Trustees' Financial Summary

FY2009-10

Submit ID: 0331-34553652

15 Flathead County  
0331 Bigfork H S

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

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

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

PRC Revenue	2009 Value	2010 Value
1700 Student Extracurricular Activity Receipts	130,537.82	0.00
1XXX Revenues from Student Activities	0.00	108,887.06
6100 Material Prior Period Revenue Adjustments	0.00	9,826.13
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	130,537.82	118,713.19

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

PRC Program Function Object	2009 Value	2010 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	116,875.58	122,077.48
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	0.00	14,303.36
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	116,875.58	136,380.84

### Schedule Of Changes Worksheet

Beginning Fund Balance		98,205.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		118,713.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		136,380.84	(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	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		80,538.23	(5)



# Trustees' Financial Summary

**FY2009-10**

Submit ID: 0331-34553652

**15 Flathead County  
0331 Bigfork H S**

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

## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2009 Value</b>	<b>2010 Value</b>
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	107,554.92	56,502.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	214,868.17	192,847.73
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	864,770.01	768,693.19
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	3,442.64	7,728.17
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	316.51	131.18
XX	XXX 26XX 41X	Energy Utility Services	75,877.13	60,282.53
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	7,501.84	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	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

FY2009-10

15 Flathead County  
0331 Bigfork H S

Submit ID: 0331-34553652

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

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	47,926.40
b. Related Services Block Grant Entitlement	15,974.40
c. Total Entitlements Subject to Reversion	63,900.80

### 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)]	84,988.06
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	89,456.72
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:**

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

**Percentage of Special Ed Funding FY2012 Maximum Budget: 75%**



# Trustees' Financial Summary

FY2009-10

Submit ID: 0331-34553652

15 Flathead County  
0331 Bigfork H S

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

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	72,034.27	0.00	0.00	0.00	
280	1XXX	2XX	7,238.53	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	983.02	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	8,496.02	0.00	0.00	0.00	
280	21XX	2XX	704.88	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
<b>Totals</b>			89,456.72	0.00	0.00	0.00	89,456.72

*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 FY10.



# Trustees' Financial Summary

FY2009-10

Submit ID: 0331-34553652

15 Flathead County  
0331 Bigfork H S

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

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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
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	1,942,845.99	0.00	0.00	0.00	1,942,845.99
Machinery and Equipment	671,434.71	0.00	177,546.65	2,587.50	846,393.86
Totals at Historical Cost	2,629,059.20	0.00	177,546.65	2,587.50	2,804,018.35
Less Accumulated Depreciation For:					
Building Accum	1,079,741.16	0.00	53,146.11	0.00	1,132,887.27
Machinery and Equipment Accum	435,923.81	0.00	51,363.82	2,587.50	484,700.13
Total Accumulated Depreciation	1,515,664.97	0.00	104,509.93	2,587.50	1,617,587.40
Governmental Activities, Capital Assets, net	1,113,394.23	0.00	73,036.72	0.00	1,186,430.95

\* 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.

<b>Depreciation by Function for FY2010</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	1,970.66	0.00	0.00
Operations and Maintenance (26XX)	3,159.83	0.00	0.00
Transportation (27XX)	38,045.07	0.00	0.00
Food Service (31XX)	202.50	0.00	0.00
Extracurricular (34XX, 35XX)	1,647.83	0.00	0.00
Total Depreciation for FY2010	45,025.89	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

FY2009-10

Submit ID: 0331-34553652

15 Flathead County

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

0331 Bigfork H S

## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2009)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2010) [a + b - c - d]	Current Portion Due FY2011	Long-Term Portion Due FY2012-
<b>Governmental Activities*</b>							
Compensated Absences	191,001.00	174,761.00	0.00	191,001.00	174,761.00	0.00	174,761.00
Other Post Employment Benefits	0.00	38,041.00	0.00	0.00	38,041.00	0.00	38,041.00
Total Governmental Activity	191,001.00	212,802.00	0.00	191,001.00	212,802.00	0.00	212,802.00
Long-Term Liabilities							

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

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