



Trustees' Financial Summary

FY2009-10

Submit ID: 0334-85233947

**15 Flathead County
0334 Whitefish Elem**

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: 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 FY10 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
128	E-Rate Reimbursement	LOCAL		
140	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	015 0334 1410	84.367
150	Title I, Part A, Improving Basic Programs	FEDERAL	015 0334 3110	84.010A
151	ARRA - Title I Part A	FEDERAL	015 0334 9110	84.389
172	Auditorium	LOCAL	N/A	
180	Parent Donation	LOCAL	N/A	
212	Classroom Garden	LOCAL		
270	Life Skills	LOCAL	N/A	
280	Medicaid Reimbursement	STATE	N/A	
281	Gifted and Talented	STATE	15-0334-13-09	State
370	Deferred Maintenance & Energy Efficiency	STATE	81-SSF 09-0039	NA
371	Quick Start Energy Grants	STATE		state
412	State OTO FullTime Kindergarten Startup	STATE	N/A	state
415	Indian Education for All	STATE	N/A	
473	Public Health Emergency Preparedness	FEDERAL		93.069
580	Title IV Safe and Drug-Free Schools	FEDERAL	015 0334 1610	84.186A
581	CARE	LOCAL		
600	Title II, Part D, Ed Technology	FEDERAL	015 0334 6010	84.318
750	ARRA - IDEA Part B	FEDERAL	015 0334 9210	84.931
751	ARRA - IDEA Preschool	FEDERAL	015 0334 9510	84.392
760	Services for Significant Needs Students	STATE	15 0334 76 10 P2	State
770	IDEA Part B	FEDERAL	015 0334 7710	84.027
790	IDEA Preschool	FEDERAL	015 0334 7910	84.173A
803	Hope Donation	LOCAL		
808	Hope Garden	LOCAL		
815	Community Foundation	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)	655,138.89	132,832.10		
02	Taxes Receivable - Real and Personal (120-149)	236,499.29	22,984.99		
03	Taxes Receivable - Protested (150-159)	81,268.65	7,870.32		
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	972,906.83	163,687.41		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	55.00			
25	Deferred Revenue (680)	317,767.94	30,855.31		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	317,822.94	30,855.31		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	34,675.14			
48	Fund Balance for Budget (961-970)	620,408.75	132,832.10		
52	TOTAL FUND BALANCE/EQUITY	655,083.89	132,832.10		
53	TOTAL LIABILITIES AND FUND BALANCE	972,906.83	163,687.41		



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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)	-719.26	265,221.78	87,194.47	56,408.89
02	Taxes Receivable - Real and Personal (120-149)	2,913.86			3,023.96
03	Taxes Receivable - Protested (150-159)	1,001.73			1,042.76
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			306,957.05	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,196.33	265,221.78	394,151.52	60,475.61
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			8,022.96	
25	Deferred Revenue (680)	3,915.59			4,066.72
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	3,915.59		8,022.96	4,066.72
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			37,216.41	
48	Fund Balance for Budget (961-970)	-719.26	265,221.78	348,912.15	56,408.89
52	TOTAL FUND BALANCE/EQUITY	-719.26	265,221.78	386,128.56	56,408.89
53	TOTAL LIABILITIES AND FUND BALANCE	3,196.33	265,221.78	394,151.52	60,475.61



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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)			9,006.37	36,321.94
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)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			9,006.37	36,321.94
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)			9,006.37	36,321.94
52	TOTAL FUND BALANCE/EQUITY			9,006.37	36,321.94
53	TOTAL LIABILITIES AND FUND BALANCE			9,006.37	36,321.94



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
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)	5,192.84	6,570.92		81,505.06
02	Taxes Receivable - Real and Personal (120-149)	6,485.95			72,875.48
03	Taxes Receivable - Protested (150-159)	2,225.08			24,965.54
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	13,903.87	6,570.92		179,346.08
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	8,711.03			97,841.02
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	8,711.03			97,841.02
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	3,960.00			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	1,232.84	6,570.92		81,505.06
52	TOTAL FUND BALANCE/EQUITY	5,192.84	6,570.92		81,505.06
53	TOTAL LIABILITIES AND FUND BALANCE	13,903.87	6,570.92		179,346.08



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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)	421,664.10	3,418.11		
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	421,664.10	3,418.11		
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)	421,664.10	3,418.11		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	421,664.10	3,418.11		
53	TOTAL LIABILITIES AND FUND BALANCE	421,664.10	3,418.11		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (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 (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			536,423.77	
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			536,423.77	
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)			15,077.77	
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES			15,077.77	
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			521,346.00	
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			521,346.00	
53	TOTAL LIABILITIES AND FUND BALANCE			536,423.77	



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ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
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)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
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 - 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	2009 Value	2010 Value
1111 District Levy - Real Property	3,194,659.62	3,167,097.22
1112 District Levy - Personal Property	53,832.26	48,839.95
1190 Penalties and Interest on Taxes	22,886.97	18,172.72
1510 Interest Earnings	25,979.37	16,777.95
3110 Direct State Aid	2,701,433.24	2,530,069.84
3111 Quality Educator	275,088.06	267,385.72
3112 At Risk Student	45,825.93	0.00
3113 Indian Education For All	24,561.60	23,949.60
3114 American Indian Achievement Gap	3,600.00	2,600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	289,079.39	297,811.92
3120 State Guaranteed Tax Base Aid	70,287.10	84,641.85
3444 State School Block Grant	276,312.99	278,412.97
3730 HB645 State Special Education Allowable Costs	0.00	9,801.51
7800 ARRA - State Fiscal Stabilization Fund	0.00	178,364.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,983,546.53	6,923,925.56

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		
1XX Personal Services - Salaries	3,340,276.14	3,252,635.61
2XX Personal Services - Employee Benefits	448,063.55	482,444.35
3XX Purchased Professional and Technical Services	6,538.75	6,318.50
4XX Purchased Property Services	533.95	485.77
5XX Other Purchased Services	14,777.16	19,367.31
6XX Supplies and Materials	135,107.95	118,301.69
21XX Support Services - Students		
1XX Personal Services - Salaries	195,836.70	202,271.01
2XX Personal Services - Employee Benefits	23,209.37	25,547.19
3XX Purchased Professional and Technical Services	14,812.50	16,475.00
5XX Other Purchased Services	347.62	87.95
6XX Supplies and Materials	0.00	63.00
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	118,816.03	123,053.94
2XX Personal Services - Employee Benefits	19,938.72	22,171.36
3XX Purchased Professional and Technical Services	3,832.07	2,930.54
4XX Purchased Property Services	22.48	0.00
5XX Other Purchased Services	1,400.06	2,027.18
6XX Supplies and Materials	843.03	1,322.72
810 Dues and Fees	209.34	165.00



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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	2009 Value	2010 Value
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
			1XX Personal Services - Salaries	149,002.95	156,399.07
			2XX Personal Services - Employee Benefits	12,643.33	13,474.48
			3XX Purchased Professional and Technical Services	1,816.00	1,430.10
			4XX Purchased Property Services	464.95	70.00
			6XX Supplies and Materials	27,199.97	27,421.34
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	73,939.11	70,621.26
			2XX Personal Services - Employee Benefits	10,328.86	11,091.10
			3XX Purchased Professional and Technical Services	12,141.15	6,242.86
			4XX Purchased Property Services	1,028.27	1,497.12
			5XX Other Purchased Services	13,732.24	19,701.73
			6XX Supplies and Materials	2,685.68	4,634.26
			810 Dues and Fees	6,992.94	7,101.78
			8XX Other Expenditures	2,216.52	3,116.20
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	315,685.66	365,776.26
			2XX Personal Services - Employee Benefits	34,098.08	53,900.54
			3XX Purchased Professional and Technical Services	47,212.50	6,123.24
			4XX Purchased Property Services	26,017.24	25,329.49
			5XX Other Purchased Services	20,665.21	17,771.50
			6XX Supplies and Materials	6,897.29	6,754.68
			7XX Property and Equipment Acquisition	0.00	10,000.00
			810 Dues and Fees	1,374.00	1,244.00
			8XX Other Expenditures	571.60	133.66
	25XX Support Services - Business				
			1XX Personal Services - Salaries	79,040.86	78,813.55
			2XX Personal Services - Employee Benefits	17,367.79	16,553.27
			3XX Purchased Professional and Technical Services	10,953.68	14,302.77
			5XX Other Purchased Services	6,564.11	6,619.72
			6XX Supplies and Materials	2,094.17	735.21
			810 Dues and Fees	479.99	298.74
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	317,868.59	330,329.61
			2XX Personal Services - Employee Benefits	66,263.57	73,601.05
			3XX Purchased Professional and Technical Services	68,711.83	36,850.31
			4XX Purchased Property Services	288,799.80	263,335.69
			5XX Other Purchased Services	39,849.76	38,340.96
			6XX Supplies and Materials	87,675.24	41,867.38
	4XXX Facilities Acquisition and Construction Services				
			6XX Supplies and Materials	6,294.12	0.00
	280 Special Education - Local and State				
	1XXX Instruction				



Trustees' Financial Summary

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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	2009 Value	2010 Value
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	299,871.60	203,358.98
			2XX Personal Services - Employee Benefits	61,102.70	50,877.74
		21XX Support Services - Students			
			1XX Personal Services - Salaries	217,989.94	218,765.13
			2XX Personal Services - Employee Benefits	28,871.13	27,786.36
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	58,279.30	55,649.37
			2XX Personal Services - Employee Benefits	6,310.96	6,712.74
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			1XX Personal Services - Salaries	8,989.36	30,624.00
			2XX Personal Services - Employee Benefits	2,881.68	4,238.48
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			1XX Personal Services - Salaries	16,349.00	16,341.00
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	8,058.99	7,448.98
			2XX Personal Services - Employee Benefits	47.88	46.92
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	112,523.27	108,390.32
			2XX Personal Services - Employee Benefits	15,365.80	14,842.35
			4XX Purchased Property Services	729.87	194.80
			5XX Other Purchased Services	479.00	388.80
			6XX Supplies and Materials	5,018.06	4,773.38
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			5XX Other Purchased Services	2,000.00	2,000.00
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	5,674.91	5,780.40
			2XX Personal Services - Employee Benefits	193.26	207.67
			4XX Purchased Property Services	9.50	761.23
			5XX Other Purchased Services	380.75	0.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			5XX Other Purchased Services	4,655.00	5,393.36
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	23,180.04	20,195.37
			2XX Personal Services - Employee Benefits	137.62	126.48
			3XX Purchased Professional and Technical Services	2,634.32	2,060.50
			5XX Other Purchased Services	852.24	682.50



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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	2009 Value	2010 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			6XX Supplies and Materials	569.40	256.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	178,364.31
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	3,500.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				6,969,898.06	6,953,418.22

Schedule Of Changes Worksheet

Beginning Fund Balance					777,896.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6,923,925.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,953,418.22	(3)
Increase/Decrease of Reserve for Inventories						
This Year	N/A	Less Last Year	N/A	(4a)	N/A	
Increase/Decrease of Reserve for Encumbrances						
This Year	34,675.14	Less Last Year	127,994.81	(4b)	-93,319.67	
					-93,319.67	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					655,083.89	(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	2009 Value	2010 Value
1111 District Levy - Real Property	327,179.58	306,622.95
1112 District Levy - Personal Property	5,159.65	5,004.69
1190 Penalties and Interest on Taxes	2,151.78	1,811.40
1510 Interest Earnings	2,318.38	1,932.60
2220 County On-Schedule Trans Reimb	64,417.07	64,788.01
3210 State On-Schedule Trans Reimb	64,417.07	64,788.02
3444 State School Block Grant	11,891.06	11,981.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	477,534.59	456,929.10

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	14,581.54	18,026.99
2XX Personal Services - Employee Benefits	114.57	113.49
25XX Support Services - Business		
1XX Personal Services - Salaries	5,828.45	9,909.00
2XX Personal Services - Employee Benefits	34.59	62.34
27XX Student Transportation Services		
1XX Personal Services - Salaries	18,504.18	18,324.65
2XX Personal Services - Employee Benefits	1,273.10	907.44
5XX Other Purchased Services	296,898.93	310,689.21
6XX Supplies and Materials	20.07	150.00
280 Special Education - Local and State		
27XX Student Transportation Services		
5XX Other Purchased Services	90,421.40	102,244.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	427,676.83	460,427.78



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						136,330.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						456,929.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						460,427.78	(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)						132,832.10	(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	2009 Value	2010 Value
1111 District Levy - Real Property	29,744.14	38,894.20
1112 District Levy - Personal Property	1,245.93	453.83
1190 Penalties and Interest on Taxes	457.69	216.67
1510 Interest Earnings	146.18	183.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	31,593.94	39,747.84

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		
5XX Other Purchased Services	1,220.00	880.00
280 Special Education - Local and State		
1XXX Instruction		
5XX Other Purchased Services	26,887.00	43,745.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	28,107.00	44,625.00

Schedule Of Changes Worksheet

Beginning Fund Balance		4,157.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		39,747.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		44,625.00	(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	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		-719.26	(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	2009 Value	2010 Value
1510 Interest Earnings	7,342.43	4,147.49
2240 County Retirement Distribution	722,128.68	797,131.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	729,471.11	801,279.23

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		
2XX Personal Services - Employee Benefits	496,106.67	513,513.91
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	29,187.30	30,272.84
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	18,083.03	19,565.40
222X Educational Media Services		
2XX Personal Services - Employee Benefits	22,116.21	23,655.11
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	13,274.88	13,325.07
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	46,327.73	54,080.24
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	12,046.81	12,621.75
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	44,484.20	45,819.48
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	3,609.67	1,663.36
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	43,606.07	29,649.04
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	31,264.46	31,655.18
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	8,528.30	8,236.58
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,292.43	4,653.01
365 Indian Education for All - OTO & Ongoing		
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	1,223.86	1,133.04



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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	2009 Value	2010 Value
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	9,259.84	9,469.98
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	7,376.66	6,713.67
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	104.32	257.07
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	3,009.42	2,940.36
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	796.07	813.83
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	3,245.44	2,719.94
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			2XX Personal Services - Employee Benefits	1,514.74	1,389.37
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				796,458.11	814,148.23

Schedule Of Changes Worksheet

Beginning Fund Balance					278,090.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					801,279.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					814,148.23	(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)					265,221.78	(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	2010 Value
020 Aggregate Reim/Indirects	
1510 Interest Earnings	6,372.02
128 E-Rate Reimbursement	
1900 Other Revenue from Local Sources	23,616.86
140 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	162,649.00
150 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	445,017.00
151 ARRA - Title I Part A	
7520 ARRA - Title I, Part A	275,337.62
172 Auditorium	
1510 Interest Earnings	53.26
1910 Rentals	15,254.31
172 Subtotal	15,307.57
180 Parent Donation	
1920 Contributions/Donations from Private Sources	750.00
212 Classroom Garden	
1920 Contributions/Donations from Private Sources	250.00
270 Life Skills	
1900 Other Revenue from Local Sources	900.00
280 Medicaid Reimbursement	
3355 Medicaid - Miscellaneous	28,666.64
3357 Montana Administrative Claiming Reimbursement	18,886.22
280 Subtotal	47,552.86
281 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	1,718.00
370 Deferred Maintenance & Energy Efficiency	
3700 Deferred Maintenance & Energy Efficiency Improvements	137,940.84
371 Quick Start Energy Grants	
3710 Quick Start Energy Grants	17,332.00
473 Public Health Emergency Preparedness	
4730 Public Health Emergency Preparedness	6,000.00
580 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	9,534.00
581 CARE	
1920 Contributions/Donations from Private Sources	12,905.70
600 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	8,501.00



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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	2010 Value
750 ARRA - IDEA Part B	
7500 ARRA - IDEA, Part B	331,820.00
751 ARRA - IDEA Preschool	
7510 ARRA - IDEA Preschool	14,145.00
760 Services for Significant Needs Students	
3610 Services for Significant Needs Students	10,000.00
770 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	333,103.00
790 IDEA Preschool	
4560 IDEA, Part B, Children with Disabilities	10,015.00
815 Community Foundation	
1920 Contributions/Donations from Private Sources	1,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,871,767.47

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

PRC Program Function Object	2010 Value
020 Aggregate Reim/Indirects	
1XX Regular Education Programs - Elementary/Secondary	
25XX Support Services - Business	
3XX Purchased Professional and Technical Services	6,014.45
128 E-Rate Reimbursement	
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	1,600.00
2XX Personal Services - Employee Benefits	328.41
3XX Purchased Professional and Technical Services	6,548.58
5XX Other Purchased Services	4,540.47
128 Subtotal	13,017.46
140 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	125,131.93
2XX Personal Services - Employee Benefits	37,517.07
140 Subtotal	162,649.00
150 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	



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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	2010 Value
150 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	346,368.63
2XX Personal Services - Employee Benefits	97,142.79
5XX Other Purchased Services	1,505.58
	445,017.00
151 ARRA - Title I Part A	
752 ARRA - Title I, Part A	
1XXX Instruction	
1XX Personal Services - Salaries	82,361.60
2XX Personal Services - Employee Benefits	18,975.12
3XX Purchased Professional and Technical Services	15,151.75
6XX Supplies and Materials	154,118.07
221X Improvement of Instruction Services	
5XX Other Purchased Services	4,731.08
	275,337.62
172 Auditorium	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
1XX Personal Services - Salaries	15,541.75
2XX Personal Services - Employee Benefits	177.01
3XX Purchased Professional and Technical Services	10,521.15
6XX Supplies and Materials	1,181.60
	27,421.51
180 Parent Donation	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	472.95
270 Life Skills	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	936.80
280 Medicaid Reimbursement	
280 Special Education - Local and State	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	48,246.27
5XX Other Purchased Services	4,224.77
6XX Supplies and Materials	4,192.97



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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	2010 Value
			280 Subtotal	56,664.01
281	Gifted and Talented			
	360 State Gifted & Talented Reimbursement			
		1XXX Instruction		
			6XX Supplies and Materials	1,718.00
370	Deferred Maintenance & Energy Efficiency			
	370 Deferred Maintenance & Energy Efficiency Improvements			
		26XX Operation and Maintenance of Plant Services		
			1XX Personal Services - Salaries	288.72
			2XX Personal Services - Employee Benefits	44.77
		4XXX Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	137,607.35
			370 Subtotal	137,940.84
371	Quick Start Energy Grants			
	371 Quick Start Energy Grants			
		26XX Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services	17,332.00
412	State OTO FullTime Kindergarten Startup			
	1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction		
			5XX Other Purchased Services	403.80
			6XX Supplies and Materials	2,497.88
		26XX Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services	1,406.55
			412 Subtotal	4,308.23
415	Indian Education for All			
	365 Indian Education for All - OTO & Ongoing			
		221X Improvement of Instruction Services		
			5XX Other Purchased Services	168.31
			6XX Supplies and Materials	4,034.58
			415 Subtotal	4,202.89
473	Public Health Emergency Preparedness			
	473 Public Health Emergency Preparedness			
		21XX Support Services - Students		
			6XX Supplies and Materials	6,000.00
580	Title IV Safe and Drug-Free Schools			
	433 Title IV, Part A, Safe & Drug-Free Schools & Communities			
		21XX Support Services - Students		
			1XX Personal Services - Salaries	8,774.79



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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	2010 Value
580 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
21XX Support Services - Students	
2XX Personal Services - Employee Benefits	759.21
	9,534.00
580 Subtotal	
581 CARE	
860 Community Drug Free Programs	
33XX Community Services	
1XX Personal Services - Salaries	2,527.85
2XX Personal Services - Employee Benefits	223.06
3XX Purchased Professional and Technical Services	806.80
6XX Supplies and Materials	2,274.98
8XX Other Expenditures	15.00
	5,847.69
581 Subtotal	
600 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	3,235.40
2XX Personal Services - Employee Benefits	13.45
5XX Other Purchased Services	3,010.35
6XX Supplies and Materials	2,241.80
	8,501.00
600 Subtotal	
750 ARRA - IDEA Part B	
750 ARRA - IDEA, Part B	
1XXX Instruction	
1XX Personal Services - Salaries	169,991.35
2XX Personal Services - Employee Benefits	59,746.38
6XX Supplies and Materials	25,348.41
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	56,227.94
5XX Other Purchased Services	20,505.92
	331,820.00
750 Subtotal	
751 ARRA - IDEA Preschool	
751 ARRA - IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	11,072.46
2XX Personal Services - Employee Benefits	3,072.54
	14,145.00
751 Subtotal	
760 Services for Significant Needs Students	



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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	2010 Value
760 Services for Significant Needs Students	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	10,000.00
770 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	245,921.07
2XX Personal Services - Employee Benefits	76,866.73
5XX Other Purchased Services	393.22
6XX Supplies and Materials	1,413.98
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	8,029.00
24XX Support Services - School Administration	
810 Dues and Fees	479.00
770 Subtotal	333,103.00
790 IDEA Preschool	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	7,849.70
2XX Personal Services - Employee Benefits	2,165.30
790 Subtotal	10,015.00
803 Hope Donation	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	418.00
808 Hope Garden	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	388.08
815 Community Foundation	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,640.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,884,445.33



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						384,978.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,871,767.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,884,445.33	(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	37,216.41	Less Last Year	23,388.79	(4b)		13,827.62	
						13,827.62	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						386,128.56	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
020 Aggregate Reim/Indirects	6,372.02	6,014.45	357.57
128 E-Rate Reimbursement	23,616.86	13,017.46	10,599.40
140 Title II, Part A, Teacher/Principal Train/Recruit	162,649.00	162,649.00	0.00
150 Title I, Part A, Improving Basic Programs	445,017.00	445,017.00	0.00
151 ARRA - Title I Part A	275,337.62	275,337.62	0.00
172 Auditorium	15,307.57	27,421.51	-12,113.94
180 Parent Donation	750.00	472.95	277.05
212 Classroom Garden	250.00	0.00	250.00
270 Life Skills	900.00	936.80	-36.80
280 Medicaid Reimbursement	47,552.86	56,664.01	-9,111.15
281 Gifted and Talented	1,718.00	1,718.00	0.00
370 Deferred Maintenance & Energy Efficiency	137,940.84	137,940.84	0.00
371 Quick Start Energy Grants	17,332.00	17,332.00	0.00
412 State OTO FullTime Kindergarten Startup	0.00	4,308.23	-4,308.23
415 Indian Education for All	0.00	4,202.89	-4,202.89
473 Public Health Emergency Preparedness	6,000.00	6,000.00	0.00
580 Title IV Safe and Drug-Free Schools	9,534.00	9,534.00	0.00
581 CARE	12,905.70	5,847.69	7,058.01
600 Title II, Part D, Ed Technology	8,501.00	8,501.00	0.00
750 ARRA - IDEA Part B	331,820.00	331,820.00	0.00
751 ARRA - IDEA Preschool	14,145.00	14,145.00	0.00
760 Services for Significant Needs Students	10,000.00	10,000.00	0.00



Trustees' Financial Summary

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

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
770 IDEA Part B	333,103.00	333,103.00	0.00
790 IDEA Preschool	10,015.00	10,015.00	0.00
803 Hope Donation	0.00	418.00	-418.00
808 Hope Garden	0.00	388.08	-388.08
815 Community Foundation	1,000.00	1,640.80	-640.80
Total	1,871,767.47	1,884,445.33	-12,677.86



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Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

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

PRC Revenue	2009 Value	2010 Value
1111 District Levy - Real Property	39,221.61	40,650.34
1112 District Levy - Personal Property	662.25	602.01
1190 Penalties and Interest on Taxes	275.65	225.18
1340 Fees for Adult Education	700.00	1,588.00
1510 Interest Earnings	1,604.17	886.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	42,463.68	43,952.20

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

PRC Program Function Object	2009 Value	2010 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	1,196.00	2,737.00
2XX Personal Services - Employee Benefits	73.32	108.02
6XX Supplies and Materials	36,481.50	13,089.88
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	19,743.14	19,231.19
2XX Personal Services - Employee Benefits	117.24	121.08
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	57,611.20	35,287.17

Schedule Of Changes Worksheet

Beginning Fund Balance	47,743.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	43,952.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	35,287.17	(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)	56,408.89	(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	2009 Value	2010 Value
1510 Interest Earnings	244.78	178.07
1910 Rentals	1,448.88	1,446.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,693.66	1,624.07

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		
1XX Personal Services - Salaries	132.62	2,054.86
2XX Personal Services - Employee Benefits	5.80	10.49
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	138.42	2,065.35

Schedule Of Changes Worksheet

Beginning Fund Balance	9,447.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,624.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,065.35	(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)	9,006.37	(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	2009 Value	2010 Value
1510 Interest Earnings	871.92	633.10
5300 Operating Transfers from Other Funds	3,500.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,371.92	633.10

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	35,688.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	633.10	(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)	36,321.94	(5)



Trustees' Financial Summary

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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	2009 Value	2010 Value
1111 District Levy - Real Property	87,135.15	86,580.69
1112 District Levy - Personal Property	1,611.62	1,341.97
1190 Penalties and Interest on Taxes	498.36	482.64
1510 Interest Earnings	701.62	45.42
3281 State Technology Aid	14,061.27	7,097.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	104,008.02	95,548.11

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	5,311.88	8,637.71
2XX Personal Services - Employee Benefits	2,784.06	4,137.79
3XX Purchased Professional and Technical Services	2,517.27	11,444.59
4XX Purchased Property Services	60.67	760.81
5XX Other Purchased Services	154.07	223.27
6XX Supplies and Materials	135,975.94	71,185.90
8XX Other Expenditures	52.67	243.54
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	146,856.56	96,633.61

Schedule Of Changes Worksheet

Beginning Fund Balance		5,931.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		95,548.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		96,633.61	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	3,960.00		
Less Last Year	3,613.20		
		346.80	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)		5,192.84	(5)



Trustees' Financial Summary

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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	2009 Value	2010 Value
1510 Interest Earnings	616.40	352.16
3445 State Combined Fund School Block Grant	5,984.39	6,029.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,600.79	6,382.03

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		
2XX Personal Services - Employee Benefits	0.00	15,585.00
221X Improvement of Instruction Services		
6XX Supplies and Materials	8,535.00	0.00
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	6,500.00	1,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	15,035.00	16,585.00

Schedule Of Changes Worksheet

Beginning Fund Balance					16,773.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6,382.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					16,585.00	(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)					6,570.92	(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	2009 Value	2010 Value
1111 District Levy - Real Property	999,008.22	972,281.47
1112 District Levy - Personal Property	18,339.61	15,184.81
1190 Penalties and Interest on Taxes	7,648.37	5,719.52
1510 Interest Earnings	10,506.76	7,616.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,035,502.96	1,000,802.62

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	1,564.19	1,564.19
840 Principal On Debt	715,000.00	735,000.00
850 Interest on Debt	304,915.00	284,065.00
860 Agent Fees/Issuance Costs	850.00	850.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,022,329.19	1,021,479.19

Schedule Of Changes Worksheet

Beginning Fund Balance	102,181.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,000,802.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,021,479.19	(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)	81,505.06	(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	2009 Value	2010 Value
1510 Interest Earnings	3,840.21	6,295.66
1900 Other Revenue from Local Sources	230,839.69	192,504.23
1920 Contributions/Donations from Private Sources	5,415.14	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	240,095.04	198,799.89

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
3XX Purchased Professional and Technical Services	8,124.34	3,770.00
6XX Supplies and Materials	7,999.12	0.00
7XX Property and Equipment Acquisition	25,624.47	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	41,747.93	3,770.00

Schedule Of Changes Worksheet

Beginning Fund Balance	227,969.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	198,799.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,770.00	(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 1,335.00 (4b) -1,335.00		
	-1,335.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	421,664.10	(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	2009 Value	2010 Value
1510 Interest Earnings	90.53	59.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	90.53	59.57

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	3,358.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	59.57	(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)	3,418.11	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

78 - Self Insurance Fund - Health

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	15,342.83	9,295.98
1970 Services Provided Other Funds	435,032.56	417,515.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	450,375.39	426,811.44

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

PRC Program Function Object	2009 Value	2010 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	1,800.00	1,350.00
2XX Personal Services - Employee Benefits	423,262.80	437,024.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	425,062.80	438,374.75

Schedule Of Changes Worksheet

Beginning Fund Balance	532,909.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	426,811.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	438,374.75	(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)	521,346.00	(5)



Trustees' Financial Summary

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Detail Expenditure

Fund	Account	Description	2009 Value	2010 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	161,577.14	38,621.61
XX	39X 1XXX 112	Certified Teacher Staff Salaries	110,693.00	105,450.32
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	182,579.31	221,248.83
XX	457 1XXX 112	Certified Teacher Staff Salaries	8,615.43	7,849.98
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	3,642,153.51	3,932,577.61
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	75,655.06	64,825.97
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	546.15	778.84
XX	XXX 26XX 41X	Energy Utility Services	202,467.72	208,288.75
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	25,624.47	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	26,887.00	43,745.00
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	1,220.00	880.00



Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	173,583.43
b. Related Services Block Grant Entitlement	57,857.28
c. Total Entitlements Subject to Reversion	231,440.71

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)]	307,816.14
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	563,150.32
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: 83%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	203,358.98	0.00	0.00	0.00
280	1XXX	2XX	50,877.74	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	218,765.13	0.00	0.00	0.00
280	21XX	2XX	27,786.36	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	55,649.37	0.00	0.00	0.00
280	24XX	2XX	6,712.74	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			563,150.32	0.00	0.00	563,150.32

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

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	59,988.00	0.00	0.00	0.00	59,988.00
Land Improvements	338,142.00	0.00	0.00	0.00	338,142.00
Buildings	21,380,506.00	5,798.00	145,630.00	0.00	21,531,934.00
Machinery and Equipment	222,016.00	0.00	0.00	0.00	222,016.00
Totals at Historical Cost	22,000,652.00	5,798.00	145,630.00	0.00	22,152,080.00
Governmental Activities, Capital Assets, net	22,000,652.00	5,798.00	145,630.00	0.00	22,152,080.00

* 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.

Depreciation by Function for FY2010	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	428,341.06	0.00	0.00
General Administration (23XX)	14,330.78	0.00	0.00
School Administration (24XX)	1,964.85	0.00	0.00
Operations and Maintenance (26XX)	30,093.09	0.00	0.00
Food Service (31XX)	1,611.77	0.00	0.00
Total Depreciation for FY2010	476,341.55	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2009-10

Submit ID: 0334-85233947

15 Flathead County
0334 Whitefish Elem

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-
Governmental Activities*							
Bonds							
02/15/2004	345,000.00	0.00	70,000.00	0.00	275,000.00	70,000.00	205,000.00
05/19/2004	530,000.00	0.00	260,000.00	0.00	270,000.00	270,000.00	0.00
07/15/2003	7,370,000.00	0.00	405,000.00	0.00	6,965,000.00	420,000.00	6,545,000.00
Compensated Absences	188,706.00	29,766.00	0.00	0.00	218,472.00	104,010.00	114,462.00
Other Post Employment Benefits	0.00	681,524.00	0.00	0.00	681,524.00	0.00	681,524.00
Other	264,922.00	0.00	0.00	264,922.00	0.00	0.00	0.00
Total Governmental Activity	8,698,628.00	711,290.00	735,000.00	264,922.00	8,409,996.00	864,010.00	7,545,986.00
Long-Term Liabilities							

A prior period adjustment has been made to the Schedule of Changes in 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.