



# Trustees' Financial Summary

**FY2010-11**

Submit ID: 0334-79195557

**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 no later than September 15th. (MCA 20-3-209)

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

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

## 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 FY11 did the district employ a certified special education director? **Yes**

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

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



# Trustees' Financial Summary

FY2010-11

Submit ID: 0334-79195557

15 Flathead County  
0334 Whitefish Elem

## Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
020	Aggregate Reim/Indirects	LOCAL		Local
120	Muldown Grant	LOCAL	N/A	N/A
128	E-Rate Reimbursement	LOCAL		
140	Title II Part A	FEDERAL	015 034 1411	84.367
150	Title I Improving Basic Programs	FEDERAL	15 0334 3111	84.010A
151	ARRA - Title I Part A	FEDERAL	015 0334 9110	84.389
172	Auditorium	LOCAL	N/A	
180	Parent Grants	LOCAL		
208	Student Assistant Program	LOCAL	N/A	N/A
209	Round Up for Safety	LOCAL	N/A	N/A
210	Title I, Part A, Improving Basic Programs	FEDERAL	N/A	84.010A
211	Plum Creek Grant	LOCAL	N/A	N/A
212	Classroom Garden	LOCAL		
213	Community Foundation	LOCAL		
270	Life Skills	LOCAL	N/A	
280	Medicaid Reimbursement	STATE	N/A	
281	Gifted and Talented	STATE	15 0334 1311	State
370	Deferred Maintenance & Energy Efficiency	STATE	81-SSF 09-0039	NA
405	State OTO Energy Cost Relief and Transportation	STATE		State
411	State OTO Capital Invest & Deferred Maintenance	STATE		state
412	State OTO FullTime Kindergarten Startup	STATE	N/A	state
415	Indian Education for All	STATE	N/A	
432	Title III Part A English Language Acquisition	FEDERAL	032 0583 4111	84.365A
581	CARE	LOCAL		
600	Title II, Part D, Ed Technology	FEDERAL	015 0334 6011	84.318
750	ARRA - IDEA Part B	FEDERAL	015 0334 9210	84.931
760	Services for Significant Needs Students	STATE	15 0334 7611 P11	State
770	IDEA Part B	FEDERAL	015 0334 7711	84.027
790	IDEA Preschool	FEDERAL	015 0334 7911	84.173A
803	Hope Donation	LOCAL		
808	Hope Garden	LOCAL		
815	Community Foundation	LOCAL	N/A	



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FY2010-11

Submit ID: 0334-79195557

15 Flathead County  
0334 Whitefish Elem

## 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)	676,558.39	150,079.20		
02	Taxes Receivable - Real and Personal (120-149)	210,339.25	20,778.48		
03	Taxes Receivable - Protested (150-159)	79,489.08	7,800.92		
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>	966,386.72	178,658.60		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	55.00	17,453.49		
25	Deferred Revenue (680)	289,828.33	28,579.40		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	289,883.33	46,032.89		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	87,463.71			
48	Fund Balance for Budget (961-970)	589,039.68	132,625.71		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	676,503.39	132,625.71		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	966,386.72	178,658.60		



# Trustees' Financial Summary

FY2010-11

Submit ID: 0334-79195557

15 Flathead County  
0334 Whitefish Elem

## 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)	41.76	276,256.78	154,289.10	62,481.95
02	Taxes Receivable - Real and Personal (120-149)	2,302.12			2,581.57
03	Taxes Receivable - Protested (150-159)	910.82			992.42
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			178,510.00	
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>	3,254.70	276,256.78	332,799.10	66,055.94
<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)	3,212.94		2,500.00	3,573.99
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	3,212.94		2,500.00	3,573.99
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			573.17	
48	Fund Balance for Budget (961-970)	41.76	276,256.78	329,725.93	62,481.95
52	<b>TOTAL FUND BALANCE/EQUITY</b>	41.76	276,256.78	330,299.10	62,481.95
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	3,254.70	276,256.78	332,799.10	66,055.94



# Trustees' Financial Summary

FY2010-11

Submit ID: 0334-79195557

15 Flathead County  
0334 Whitefish Elem

## 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)			9,508.06	45,915.77
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>			9,508.06	45,915.77
<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)			9,508.06	45,915.77
52	<b>TOTAL FUND BALANCE/EQUITY</b>			9,508.06	45,915.77
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			9,508.06	45,915.77



# Trustees' Financial Summary

FY2010-11

Submit ID: 0334-79195557

15 Flathead County  
0334 Whitefish Elem

## 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	TOTAL ASSETS AND OTHER DEBITS				
<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	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



# Trustees' Financial Summary

FY2010-11

Submit ID: 0334-79195557

15 Flathead County  
0334 Whitefish Elem

## 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)	38,968.30	8,419.63		59,759.40
02	Taxes Receivable - Real and Personal (120-149)	5,480.87			61,770.67
03	Taxes Receivable - Protested (150-159)	2,115.18			23,797.60
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>	46,564.35	8,419.63		145,327.67
<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)	7,596.05			85,568.27
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	7,596.05			85,568.27
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	114.03			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	38,854.27	8,419.63		59,759.40
52	<b>TOTAL FUND BALANCE/EQUITY</b>	38,968.30	8,419.63		59,759.40
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	46,564.35	8,419.63		145,327.67



# Trustees' Financial Summary

FY2010-11

Submit ID: 0334-79195557

15 Flathead County  
0334 Whitefish Elem

## 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)	617,304.16	3,473.98		
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>	617,304.16	3,473.98		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	179.72			
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>	179.72			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	11,140.00			
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	605,984.44	3,473.98		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	617,124.44	3,473.98		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	617,304.16	3,473.98		





# Trustees' Financial Summary

FY2010-11

Submit ID: 0334-79195557

15 Flathead County  
0334 Whitefish Elem

## 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	TOTAL ASSETS AND OTHER DEBITS				
<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	TOTAL LIABILITIES				
<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	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



# Trustees' Financial Summary

FY2010-11

Submit ID: 0334-79195557

15 Flathead County  
0334 Whitefish Elem

## 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)			432,144.67	
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>			432,144.67	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			107,050.84	
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>			107,050.84	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			325,093.83	
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>			325,093.83	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			432,144.67	



# Trustees' Financial Summary

FY2010-11

Submit ID: 0334-79195557

15 Flathead County  
0334 Whitefish Elem

## 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)				
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				
<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	TOTAL LIABILITIES				
<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				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



# Trustees' Financial Summary

FY2010-11

Submit ID: 0334-79195557

15 Flathead County  
0334 Whitefish Elem

## 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)				
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

FY2010-11

Submit ID: 0334-79195557

15 Flathead County  
0334 Whitefish Elem

## 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

FY2010-11

Submit ID: 0334-79195557

15 Flathead County  
0334 Whitefish Elem

## 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

FY2010-11

Submit ID: 0334-79195557

15 Flathead County  
0334 Whitefish Elem

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

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

PRC Revenue	2010 Value	2011 Value
1111 District Levy - Real Property	3,167,097.22	3,337,874.20
1112 District Levy - Personal Property	48,839.95	44,805.26
1190 Penalties and Interest on Taxes	18,172.72	23,223.76
1510 Interest Earnings	16,777.95	13,653.48
3110 Direct State Aid	2,530,069.84	2,293,630.25
3111 Quality Educator	267,385.72	273,901.68
3113 Indian Education For All	23,949.60	23,725.20
3114 American Indian Achievement Gap	2,600.00	3,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	297,811.92	296,853.09
3120 State Guaranteed Tax Base Aid	84,641.85	0.00
3444 State School Block Grant	278,412.97	280,528.91
3730 HB645 State Special Education Allowable Costs	9,801.51	9,751.19
7800 ARRA - State Fiscal Stabilization Fund	178,364.31	258,807.50
7810 Education Jobs Fund	0.00	216,330.90
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>6,923,925.56</b>	<b>7,076,285.42</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	3,252,635.61	2,931,152.34
2XX Personal Services - Employee Benefits	482,444.35	468,502.96
3XX Purchased Professional and Technical Services	6,318.50	0.00
4XX Purchased Property Services	485.77	0.00
5XX Other Purchased Services	19,367.31	15,888.21
6XX Supplies and Materials	118,301.69	207,338.13
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	202,271.01	209,618.40
2XX Personal Services - Employee Benefits	25,547.19	25,448.68
3XX Purchased Professional and Technical Services	16,475.00	14,312.50
5XX Other Purchased Services	87.95	103.11
6XX Supplies and Materials	63.00	298.81
<b>221X Improvement of Instruction Services</b>		
1XX Personal Services - Salaries	123,053.94	136,154.86
2XX Personal Services - Employee Benefits	22,171.36	25,987.07
3XX Purchased Professional and Technical Services	2,930.54	7,229.79
5XX Other Purchased Services	2,027.18	1,357.58
6XX Supplies and Materials	1,322.72	769.92
810 Dues and Fees	165.00	0.00
<b>222X Educational Media Services</b>		



# Trustees' Financial Summary

FY2010-11

Submit ID: 0334-79195557

15 Flathead County  
0334 Whitefish Elem

## 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	2010 Value	2011 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>222X Educational Media Services</b>				
			1XX Personal Services - Salaries	156,399.07	171,071.60
			2XX Personal Services - Employee Benefits	13,474.48	13,447.75
			3XX Purchased Professional and Technical Services	1,430.10	1,693.52
			4XX Purchased Property Services	70.00	816.09
			6XX Supplies and Materials	27,421.34	24,344.89
	<b>23XX Support Services - General Administration</b>				
			1XX Personal Services - Salaries	70,621.26	96,115.66
			2XX Personal Services - Employee Benefits	11,091.10	13,913.94
			3XX Purchased Professional and Technical Services	6,242.86	13,344.25
			4XX Purchased Property Services	1,497.12	1,724.68
			5XX Other Purchased Services	19,701.73	17,020.29
			6XX Supplies and Materials	4,634.26	3,084.08
			810 Dues and Fees	7,101.78	8,937.21
			8XX Other Expenditures	3,116.20	1,458.09
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	365,776.26	376,842.90
			2XX Personal Services - Employee Benefits	53,900.54	64,060.72
			3XX Purchased Professional and Technical Services	6,123.24	4,745.92
			4XX Purchased Property Services	25,329.49	25,441.47
			5XX Other Purchased Services	17,771.50	18,016.50
			6XX Supplies and Materials	6,754.68	4,157.14
			7XX Property and Equipment Acquisition	10,000.00	1,475.00
			810 Dues and Fees	1,244.00	1,922.00
			8XX Other Expenditures	133.66	201.24
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	78,813.55	80,711.44
			2XX Personal Services - Employee Benefits	16,553.27	17,509.57
			3XX Purchased Professional and Technical Services	14,302.77	15,841.80
			5XX Other Purchased Services	6,619.72	6,273.82
			6XX Supplies and Materials	735.21	1,562.47
			810 Dues and Fees	298.74	495.28
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	330,329.61	300,780.87
			2XX Personal Services - Employee Benefits	73,601.05	65,405.95
			3XX Purchased Professional and Technical Services	36,850.31	24,345.78
			4XX Purchased Property Services	263,335.69	250,141.83
			5XX Other Purchased Services	38,340.96	30,469.26
			6XX Supplies and Materials	41,867.38	44,394.55
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	203,358.98	286,674.97
			2XX Personal Services - Employee Benefits	50,877.74	49,039.33





# Trustees' Financial Summary

FY2010-11

Submit ID: 0334-79195557

15 Flathead County  
0334 Whitefish Elem

## 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	2010 Value	2011 Value
	<b>280 Special Education - Local and State</b>				
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries	218,765.13	220,688.20
			2XX Personal Services - Employee Benefits	27,786.36	0.00
		<b>221X Improvement of Instruction Services</b>			
			2XX Personal Services - Employee Benefits	0.00	23,445.19
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	55,649.37	58,344.92
			2XX Personal Services - Employee Benefits	6,712.74	8,334.70
	<b>360 State Gifted &amp; Talented Reimbursement</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	30,624.00	27,759.01
			2XX Personal Services - Employee Benefits	4,238.48	3,733.42
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	16,341.00	16,276.00
		<b>221X Improvement of Instruction Services</b>			
			1XX Personal Services - Salaries	7,448.98	7,448.98
			2XX Personal Services - Employee Benefits	46.92	41.64
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	108,390.32	98,114.06
			2XX Personal Services - Employee Benefits	14,842.35	16,733.33
			4XX Purchased Property Services	194.80	124.95
			5XX Other Purchased Services	388.80	233.90
			6XX Supplies and Materials	4,773.38	8,379.09
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>27XX Student Transportation Services</b>			
			5XX Other Purchased Services	2,000.00	2,000.00
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	5,780.40	3,495.36
			2XX Personal Services - Employee Benefits	207.67	19.58
			4XX Purchased Property Services	761.23	1,275.05
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			5XX Other Purchased Services	5,393.36	4,501.00
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	20,195.37	22,215.05
			2XX Personal Services - Employee Benefits	126.48	123.97
			3XX Purchased Professional and Technical Services	2,060.50	3,084.47
			5XX Other Purchased Services	682.50	570.00
			6XX Supplies and Materials	256.00	4,930.00



# Trustees' Financial Summary

FY2010-11

Submit ID: 0334-79195557

15 Flathead County  
0334 Whitefish Elem

## 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	2010 Value	2011 Value
	780	ARRA - State Fiscal Stabilization Fund			
		1XXX Instruction			
			1XX Personal Services - Salaries	178,364.31	258,807.50
	781	Education Jobs Fund			
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	216,330.90
	910	Food Services			
		31XX Food Services			
			1XX Personal Services - Salaries	0.00	10,000.00
	999	Undistributed			
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	0.00	9,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				6,953,418.22	7,107,654.49

### Schedule Of Changes Worksheet

Beginning Fund Balance					655,083.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7,076,285.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					7,107,654.49	(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	87,463.71	Less Last Year	34,675.14	(4b)	52,788.57	
					52,788.57	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					676,503.39	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0334-79195557

15 Flathead County  
0334 Whitefish Elem

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

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

PRC Revenue	2010 Value	2011 Value
1111 District Levy - Real Property	306,622.95	330,184.24
1112 District Levy - Personal Property	5,004.69	4,339.67
1190 Penalties and Interest on Taxes	1,811.40	2,280.67
1510 Interest Earnings	1,932.60	1,609.36
2220 County On-Schedule Trans Reimb	64,788.01	64,984.36
3210 State On-Schedule Trans Reimb	64,788.02	64,984.38
3444 State School Block Grant	11,981.43	12,072.49
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>456,929.10</b>	<b>480,455.17</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	18,026.99	18,477.60
2XX Personal Services - Employee Benefits	113.49	103.20
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	9,909.00	10,156.56
2XX Personal Services - Employee Benefits	62.34	56.76
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	18,324.65	17,807.80
2XX Personal Services - Employee Benefits	907.44	1,484.19
5XX Other Purchased Services	310,689.21	324,198.47
6XX Supplies and Materials	150.00	0.00
<b>280 Special Education - Local and State</b>		
<b>27XX Student Transportation Services</b>		
5XX Other Purchased Services	102,244.66	108,376.98
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>460,427.78</b>	<b>480,661.56</b>



# Trustees' Financial Summary

**FY2010-11**

Submit ID: 0334-79195557

**15 Flathead County  
0334 Whitefish Elem**

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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						132,832.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						480,455.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						480,661.56	(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)						132,625.71	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0334-79195557

15 Flathead County  
0334 Whitefish Elem

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

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

PRC Revenue	2010 Value	2011 Value
1111 District Levy - Real Property	38,894.20	36,138.84
1112 District Levy - Personal Property	453.83	546.87
1190 Penalties and Interest on Taxes	216.67	281.31
1510 Interest Earnings	183.14	51.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	39,747.84	37,018.02

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
5XX Other Purchased Services	880.00	0.00
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
5XX Other Purchased Services	43,745.00	36,257.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	44,625.00	36,257.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	-719.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	37,018.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	36,257.00	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	41.76	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0334-79195557

15 Flathead County  
0334 Whitefish Elem

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

### 14 - Retirement Fund

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	4,147.49	3,944.81
2240 County Retirement Distribution	797,131.74	842,373.82
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>801,279.23</b>	<b>846,318.63</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	513,513.91	508,225.27
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	30,272.84	30,999.16
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	19,565.40	21,070.05
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	23,655.11	25,355.71
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	13,325.07	23,627.16
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	54,080.24	55,554.50
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	12,621.75	13,030.89
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	45,819.48	41,895.35
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	1,663.36	1,701.67
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	29,649.04	44,447.19
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	31,655.18	32,122.57
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	8,236.58	8,620.81
<b>360 State Gifted &amp; Talented Reimbursement</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	4,653.01	4,040.61
<b>365 Indian Education for All - OTO &amp; Ongoing</b>		
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	1,133.04	1,136.52



# Trustees' Financial Summary

FY2010-11

Submit ID: 0334-79195557

15 Flathead County  
0334 Whitefish Elem

## 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	2010 Value	2011 Value
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	9,469.98	9,433.34
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	6,713.67	4,868.63
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	257.07	204.24
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	2,940.36	3,023.64
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	813.83	523.77
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	2,719.94	3,256.84
	860 Community Drug Free Programs				
		33XX Community Services			
			2XX Personal Services - Employee Benefits	0.00	819.75
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			2XX Personal Services - Employee Benefits	1,389.37	1,325.96
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				814,148.23	835,283.63



# Trustees' Financial Summary

FY2010-11

Submit ID: 0334-79195557

15 Flathead County  
0334 Whitefish Elem

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

### Schedule Of Changes Worksheet

Beginning Fund Balance						265,221.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						846,318.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						835,283.63	(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)						276,256.78	(5)





# Trustees' Financial Summary

FY2010-11

Submit ID: 0334-79195557

15 Flathead County  
0334 Whitefish Elem

## 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>2011 Value</b>
<b>020 Aggregate Reim/Indirects</b>	
1510 Interest Earnings	4,841.48
<b>120 Muldown Grant</b>	
1920 Contributions/Donations from Private Sources	250.00
<b>128 E-Rate Reimbursement</b>	
1900 Other Revenue from Local Sources	16,492.54
<b>140 Title II Part A</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	159,710.00
<b>150 Title I Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	424,455.00
<b>151 ARRA - Title I Part A</b>	
7520 ARRA - Title I, Part A	94,090.00
<b>172 Auditorium</b>	
1910 Rentals	25,476.50
<b>208 Student Assistant Program</b>	
1920 Contributions/Donations from Private Sources	500.00
<b>209 Round Up for Safety</b>	
1920 Contributions/Donations from Private Sources	4,000.00
<b>210 Title I, Part A, Improving Basic Programs</b>	
4650 Federal Miscellaneous Grants from OPI	2,500.00
<b>211 Plum Creek Grant</b>	
1920 Contributions/Donations from Private Sources	1,190.00
<b>212 Classroom Garden</b>	
1920 Contributions/Donations from Private Sources	2,500.00
<b>213 Community Foundation</b>	
1920 Contributions/Donations from Private Sources	5,000.00
<b>270 Life Skills</b>	
1900 Other Revenue from Local Sources	565.24
<b>280 Medicaid Reimbursement</b>	
3355 Medicaid - Miscellaneous	24,831.54
3357 Montana Administrative Claiming Reimbursement	33,219.39
<b>280 Subtotal</b>	58,050.93
<b>281 Gifted and Talented</b>	
3600 State Gifted & Talented Reimbursement	1,746.00
<b>370 Deferred Maintenance &amp; Energy Efficiency</b>	
3700 Deferred Maintenance & Energy Efficiency Improvements	497.77
<b>432 Title III Part A English Language Acquisition</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	2,653.00
<b>581 CARE</b>	



# Trustees' Financial Summary

FY2010-11

Submit ID: 0334-79195557

15 Flathead County  
0334 Whitefish Elem

## 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	2011 Value
<b>581 CARE</b>	
1920 Contributions/Donations from Private Sources	13,818.46
<b>600 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	2,328.00
<b>750 ARRA - IDEA Part B</b>	
7500 ARRA - IDEA, Part B	110,028.00
<b>760 Services for Significant Needs Students</b>	
3610 Services for Significant Needs Students	7,000.00
<b>770 IDEA Part B</b>	
4560 IDEA, Part B, Children with Disabilities	498,114.00
<b>790 IDEA Preschool</b>	
4560 IDEA, Part B, Children with Disabilities	9,951.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,445,757.92

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

PRC Program Function Object	2011 Value
<b>020 Aggregate Reim/Indirects</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>23XX Support Services - General Administration</b>	
3XX Purchased Professional and Technical Services	7,635.76
<b>128 E-Rate Reimbursement</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>221X Improvement of Instruction Services</b>	
1XX Personal Services - Salaries	9,095.28
2XX Personal Services - Employee Benefits	4,399.87
5XX Other Purchased Services	11,673.08
<b>128 Subtotal</b>	25,168.23
<b>140 Title II Part A</b>	
<b>430 Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	123,547.21
2XX Personal Services - Employee Benefits	36,162.79
<b>140 Subtotal</b>	159,710.00
<b>150 Title I Improving Basic Programs</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	



# Trustees' Financial Summary

FY2010-11

Submit ID: 0334-79195557

15 Flathead County  
0334 Whitefish Elem

## 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	2011 Value
<b>150 Title I Improving Basic Programs</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	333,488.95
2XX Personal Services - Employee Benefits	82,033.96
5XX Other Purchased Services	1,858.95
6XX Supplies and Materials	2,832.38
<b>221X Improvement of Instruction Services</b>	
3XX Purchased Professional and Technical Services	1,852.15
5XX Other Purchased Services	2,388.61
<b>150 Subtotal</b>	424,455.00
<b>151 ARRA - Title I Part A</b>	
<b>752 ARRA - Title I, Part A</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	78,609.95
2XX Personal Services - Employee Benefits	15,480.05
<b>151 Subtotal</b>	94,090.00
<b>172 Auditorium</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
1XX Personal Services - Salaries	15,601.00
2XX Personal Services - Employee Benefits	87.13
3XX Purchased Professional and Technical Services	1,923.50
6XX Supplies and Materials	1,892.31
<b>172 Subtotal</b>	19,503.94
<b>180 Parent Grants</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	100.67
<b>208 Student Assistant Program</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	292.50
<b>209 Round Up for Safety</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
3XX Purchased Professional and Technical Services	4,000.00
<b>210 Title I, Part A, Improving Basic Programs</b>	
<b>465 Federal Miscellaneous Grants from OPI</b>	
<b>1XXX Instruction</b>	



# Trustees' Financial Summary

FY2010-11

Submit ID: 0334-79195557

15 Flathead County  
0334 Whitefish Elem

## 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	2011 Value
<b>210 Title I, Part A, Improving Basic Programs</b>	
<b>465 Federal Miscellaneous Grants from OPI</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	1,237.10
<b>211 Plum Creek Grant</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	1,190.00
<b>270 Life Skills</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	775.33
<b>280 Medicaid Reimbursement</b>	
<b>280 Special Education - Local and State</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	2,098.55
<b>21XX Support Services - Students</b>	
3XX Purchased Professional and Technical Services	35,556.46
5XX Other Purchased Services	3,221.72
6XX Supplies and Materials	4,002.87
810 Dues and Fees	200.00
<b>280 Subtotal</b>	45,079.60
<b>281 Gifted and Talented</b>	
<b>360 State Gifted &amp; Talented Reimbursement</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	1,746.00
<b>370 Deferred Maintenance &amp; Energy Efficiency</b>	
<b>370 Deferred Maintenance &amp; Energy Efficiency Improvements</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
3XX Purchased Professional and Technical Services	497.77
<b>405 State OTO Energy Cost Relief and Transportation</b>	
<b>363 OTO Energy Cost Relief &amp; Transportation</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
3XX Purchased Professional and Technical Services	12,972.10
<b>411 State OTO Capital Invest &amp; Deferred Maintenance</b>	
<b>366 OTO Capital Invest &amp; Deferred Maintenance</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
4XX Purchased Property Services	4,926.54
6XX Supplies and Materials	204.67
<b>411 Subtotal</b>	5,131.21



# Trustees' Financial Summary

FY2010-11

Submit ID: 0334-79195557

15 Flathead County  
0334 Whitefish Elem

## 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	2011 Value
412	State OTO FullTime Kindergarten Startup			
	367 OTO Full-time Kindergarten Start-up			
		1XXX Instruction		
			6XX Supplies and Materials	364.57
415	Indian Education for All			
	365 Indian Education for All - OTO & Ongoing			
		221X Improvement of Instruction Services		
			5XX Other Purchased Services	12,331.49
			6XX Supplies and Materials	381.06
				<hr/>
		415 Subtotal		12,712.55
432	Title III Part A English Language Acquisition			
	432 Title III, Part A, English Language Acquisition & Language Enhancement			
		1XXX Instruction		
			6XX Supplies and Materials	2,653.00
581	CARE			
	860 Community Drug Free Programs			
		33XX Community Services		
			1XX Personal Services - Salaries	10,416.00
			2XX Personal Services - Employee Benefits	58.16
			3XX Purchased Professional and Technical Services	1,240.00
			6XX Supplies and Materials	4,912.54
				<hr/>
		581 Subtotal		16,626.70
600	Title II, Part D, Ed Technology			
	431 Title II, Part D, Educational Technology			
		221X Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services	440.00
			5XX Other Purchased Services	1,588.00
			6XX Supplies and Materials	300.00
				<hr/>
		600 Subtotal		2,328.00
750	ARRA - IDEA Part B			
	750 ARRA - IDEA, Part B			
		1XXX Instruction		
			1XX Personal Services - Salaries	83,774.00
			2XX Personal Services - Employee Benefits	26,254.00
				<hr/>
		750 Subtotal		110,028.00
760	Services for Significant Needs Students			
	361 Services for Significant Needs Students			
		1XXX Instruction		
			1XX Personal Services - Salaries	7,000.00



# Trustees' Financial Summary

FY2010-11

Submit ID: 0334-79195557

15 Flathead County  
0334 Whitefish Elem

## 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	2011 Value
<b>770 IDEA Part B</b>	
<b>456 IDEA, Part B, Children with Disabilities</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	342,932.27
2XX Personal Services - Employee Benefits	108,829.02
5XX Other Purchased Services	1,724.43
6XX Supplies and Materials	5,659.69
<b>21XX Support Services - Students</b>	
3XX Purchased Professional and Technical Services	36,470.70
5XX Other Purchased Services	1,893.89
810 Dues and Fees	300.00
<b>24XX Support Services - School Administration</b>	
810 Dues and Fees	304.00
<b>770 Subtotal</b>	498,114.00
<b>790 IDEA Preschool</b>	
<b>457 IDEA Preschool</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	7,850.00
2XX Personal Services - Employee Benefits	2,101.00
<b>790 Subtotal</b>	9,951.00
<b>808 Hope Garden</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	1,581.11
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,464,944.14



# Trustees' Financial Summary

FY2010-11

Submit ID: 0334-79195557

15 Flathead County  
0334 Whitefish Elem

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

### 15 - Miscellaneous Programs Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						386,128.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,445,757.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,464,944.14	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	573.17	Less Last Year	37,216.41	(4b)		-36,643.24	
						-36,643.24	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						330,299.10	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
020 Aggregate Reim/Indirects	4,841.48	7,635.76	-2,794.28
120 Muldown Grant	250.00	0.00	250.00
128 E-Rate Reimbursement	16,492.54	25,168.23	-8,675.69
140 Title II Part A	159,710.00	159,710.00	0.00
150 Title I Improving Basic Programs	424,455.00	424,455.00	0.00
151 ARRA - Title I Part A	94,090.00	94,090.00	0.00
172 Auditorium	25,476.50	19,503.94	5,972.56
180 Parent Grants	0.00	100.67	-100.67
208 Student Assistant Program	500.00	292.50	207.50
209 Round Up for Safety	4,000.00	4,000.00	0.00
210 Title I, Part A, Improving Basic Programs	2,500.00	1,237.10	1,262.90
211 Plum Creek Grant	1,190.00	1,190.00	0.00
212 Classroom Garden	2,500.00	0.00	2,500.00
213 Community Foundation	5,000.00	0.00	5,000.00
270 Life Skills	565.24	775.33	-210.09
280 Medicaid Reimbursement	58,050.93	45,079.60	12,971.33
281 Gifted and Talented	1,746.00	1,746.00	0.00
370 Deferred Maintenance & Energy Efficiency	497.77	497.77	0.00
405 State OTO Energy Cost Relief and Transportation	0.00	12,972.10	-12,972.10
411 State OTO Capital Invest & Deferred Maintenance	0.00	5,131.21	-5,131.21
412 State OTO FullTime Kindergarten Startup	0.00	364.57	-364.57
415 Indian Education for All	0.00	12,712.55	-12,712.55



# Trustees' Financial Summary

FY2010-11

Submit ID: 0334-79195557

15 Flathead County  
0334 Whitefish Elem

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

### 15 - Miscellaneous Programs Fund

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
432 Title III Part A English Language Acquisition	2,653.00	2,653.00	0.00
581 CARE	13,818.46	16,626.70	-2,808.24
600 Title II, Part D, Ed Technology	2,328.00	2,328.00	0.00
750 ARRA - IDEA Part B	110,028.00	110,028.00	0.00
760 Services for Significant Needs Students	7,000.00	7,000.00	0.00
770 IDEA Part B	498,114.00	498,114.00	0.00
790 IDEA Preschool	9,951.00	9,951.00	0.00
808 Hope Garden	0.00	1,581.11	-1,581.11
<b>Total</b>	<b>1,445,757.92</b>	<b>1,464,944.14</b>	<b>-19,186.22</b>





# Trustees' Financial Summary

FY2010-11

Submit ID: 0334-79195557

15 Flathead County  
0334 Whitefish Elem

## 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	2010 Value	2011 Value
1111 District Levy - Real Property	40,650.34	40,807.70
1112 District Levy - Personal Property	602.01	573.16
1190 Penalties and Interest on Taxes	225.18	291.28
1340 Fees for Adult Education	1,588.00	774.00
1510 Interest Earnings	886.67	844.31
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>43,952.20</b>	<b>43,290.45</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	2,737.00	1,495.00
2XX Personal Services - Employee Benefits	108.02	8.34
6XX Supplies and Materials	13,089.88	15,892.10
<b>221X Improvement of Instruction Services</b>		
1XX Personal Services - Salaries	19,231.19	19,711.91
2XX Personal Services - Employee Benefits	121.08	110.04
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>35,287.17</b>	<b>37,217.39</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	56,408.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	43,290.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	37,217.39	(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)	62,481.95	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0334-79195557

15 Flathead County  
0334 Whitefish Elem

## 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	2010 Value	2011 Value
1510 Interest Earnings	178.07	158.38
1910 Rentals	1,446.00	2,180.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>1,624.07</u>	<u>2,338.38</u>

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	2,054.86	1,786.49
2XX Personal Services - Employee Benefits	10.49	50.20
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>2,065.35</u>	<u>1,836.69</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance		9,006.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,338.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,836.69	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		9,508.06	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0334-79195557

15 Flathead County  
0334 Whitefish Elem

## 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	2010 Value	2011 Value
1510 Interest Earnings	633.10	593.83
5300 Operating Transfers from Other Funds	0.00	9,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	633.10	9,593.83

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

PRC Program Function Object	2010 Value	2011 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	36,321.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,593.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	45,915.77	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0334-79195557

15 Flathead County  
0334 Whitefish Elem

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

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

PRC Revenue	2010 Value	2011 Value
1111 District Levy - Real Property	86,580.69	86,537.74
1112 District Levy - Personal Property	1,341.97	1,218.52
1113 District Levy - Heavy Motor Vehicles	0.00	630.07
1190 Penalties and Interest on Taxes	482.64	0.00
1510 Interest Earnings	45.42	170.79
3281 State Technology Aid	7,097.39	7,095.78

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	95,548.11	95,652.90
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### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>221X Improvement of Instruction Services</b>		
1XX Personal Services - Salaries	8,637.71	837.84
2XX Personal Services - Employee Benefits	4,137.79	894.89
3XX Purchased Professional and Technical Services	11,444.59	12,274.79
4XX Purchased Property Services	760.81	10,323.99
5XX Other Purchased Services	223.27	391.73
6XX Supplies and Materials	71,185.90	33,308.23
8XX Other Expenditures	243.54	0.00

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	96,633.61	58,031.47
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### Schedule Of Changes Worksheet

Beginning Fund Balance	5,192.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	95,652.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	58,031.47	(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                      114.03    Less Last Year                      3,960.00                      (4b)                      -3,845.97		
Ending Fund Balance (1 + 2 - 3 + 4)	38,968.30	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0334-79195557

15 Flathead County  
0334 Whitefish Elem

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

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	352.16	121.66
3445 State Combined Fund School Block Grant	6,029.87	6,075.70
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>6,382.03</b>	<b>6,197.36</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	15,585.00	0.00
<b>221X Improvement of Instruction Services</b>		
6XX Supplies and Materials	0.00	2,673.72
<b>23XX Support Services - General Administration</b>		
5XX Other Purchased Services	0.00	1,674.93
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
1XX Personal Services - Salaries	1,000.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>16,585.00</b>	<b>4,348.65</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance					6,570.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6,197.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,348.65	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
Ending Fund Balance (1 + 2 - 3 + 4)					8,419.63	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0334-79195557

15 Flathead County  
0334 Whitefish Elem

## 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	2010 Value	2011 Value
1111 District Levy - Real Property	972,281.47	975,547.19
1112 District Levy - Personal Property	15,184.81	13,684.13
1190 Penalties and Interest on Taxes	5,719.52	7,108.05
1510 Interest Earnings	7,616.82	5,808.31
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,000,802.62</b>	<b>1,002,147.68</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>51XX General Obligation Bonds, Special Assessments and Interest</b>		
830 Special Assessments	1,564.19	1,363.34
840 Principal On Debt	735,000.00	760,000.00
850 Interest on Debt	284,065.00	261,680.00
860 Agent Fees/Issuance Costs	850.00	850.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>1,021,479.19</b>	<b>1,023,893.34</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	81,505.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,002,147.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,023,893.34	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	59,759.40	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0334-79195557

15 Flathead County  
0334 Whitefish Elem

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

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	6,295.66	8,640.84
1900 Other Revenue from Local Sources	192,504.23	200,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	198,799.89	208,640.84

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>26XX Operation and Maintenance of Plant Services</b>		
3XX Purchased Professional and Technical Services	0.00	11,140.00
<b>4XXX Facilities Acquisition and Construction Services</b>		
3XX Purchased Professional and Technical Services	3,770.00	2,500.00
7XX Property and Equipment Acquisition	0.00	10,680.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	3,770.00	24,320.50

### Schedule Of Changes Worksheet

Beginning Fund Balance	421,664.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	208,640.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	24,320.50	(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	11,140.00	
Less Last Year	0.00	(4b)
	11,140.00	
	11,140.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	617,124.44	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0334-79195557

15 Flathead County  
0334 Whitefish Elem

## 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	2010 Value	2011 Value
1510 Interest Earnings	59.57	55.87
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	59.57	55.87

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

PRC Program Function Object	2010 Value	2011 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	3,418.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	55.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,473.98	(5)





# Trustees' Financial Summary

FY2010-11

Submit ID: 0334-79195557

15 Flathead County  
0334 Whitefish Elem

## 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	2010 Value	2011 Value
1510 Interest Earnings	9,295.98	7,649.80
1970 Services Provided Other Funds	417,515.46	425,923.40
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	426,811.44	433,573.20

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

PRC Program Function Object	2010 Value	2011 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	1,350.00	1,350.00
2XX Personal Services - Employee Benefits	437,024.75	628,475.37
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	438,374.75	629,825.37

### Schedule Of Changes Worksheet

Beginning Fund Balance	521,346.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	433,573.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	629,825.37	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	325,093.83	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0334-79195557

15 Flathead County  
0334 Whitefish Elem

## Detail Expenditure

Fund	Account	Description	2010 Value	2011 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	38,621.61	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	105,450.32	0.00
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	221,248.83	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	7,849.98	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	3,932,577.61	3,927,139.16
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	64,825.97	139,194.37
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	778.84	858.15
XX	XXX 26XX 41X	Energy Utility Services	208,288.75	198,269.24
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	0.00	10,680.50
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	43,745.00	36,257.00
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	880.00	0.00



# Trustees' Financial Summary

FY2010-11

Submit ID: 0334-79195557

15 Flathead County  
0334 Whitefish Elem

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	172,888.80
b. Related Services Block Grant Entitlement	57,629.60
c. Total Entitlements Subject to Reversion	230,518.40

### 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)]	306,589.47
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	646,527.31
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 FY2013 Maximum Budget: 100%**



# Trustees' Financial Summary

FY2010-11

Submit ID: 0334-79195557

15 Flathead County  
0334 Whitefish Elem

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	286,674.97	0.00	0.00	0.00	
280	1XXX	2XX	49,039.33	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	220,688.20	0.00	0.00	0.00	
280	21XX	2XX	0.00	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	23,445.19	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	58,344.92	0.00	0.00	0.00	
280	24XX	2XX	8,334.70	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>			646,527.31	0.00	0.00	0.00	646,527.31

*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 FY11.



# Trustees' Financial Summary

FY2010-11

Submit ID: 0334-79195557

15 Flathead County  
0334 Whitefish Elem

## 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	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	21,531,934.00	-8,023.00	10,681.00	0.00	21,534,592.00
Machinery and Equipment	222,016.00	0.00	11,475.00	0.00	233,491.00
Totals at Historical Cost	22,152,080.00	-8,023.00	22,156.00	0.00	22,166,213.00
Governmental Activities, Capital Assets, net	22,152,080.00	-8,023.00	22,156.00	0.00	22,166,213.00

\* 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.

<b>Depreciation by Function for FY2011</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	425,007.73	0.00	0.00
General Administration (23XX)	14,820.30	0.00	0.00
School Administration (24XX)	3,445.68	0.00	0.00
Operations and Maintenance (26XX)	35,524.66	0.00	0.00
Food Service (31XX)	1,611.77	0.00	0.00
Total Depreciation for FY2011	480,410.14	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

FY2010-11

Submit ID: 0334-79195557

15 Flathead County  
0334 Whitefish Elem

## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2010)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2011) [a + b - c - d]	Current Portion Due FY2012	Long-Term Portion Due FY2013-
<b>Governmental Activities*</b>							
Bonds							
02/15/2004	275,000.00	0.00	70,000.00	0.00	205,000.00	70,000.00	135,000.00
05/19/2004	270,000.00	0.00	270,000.00	0.00	0.00	0.00	0.00
07/15/2003	6,965,000.00	0.00	420,000.00	0.00	6,545,000.00	435,000.00	6,110,000.00
Compensated Absences	218,472.00	0.00	0.00	38,581.00	179,891.00	69,791.00	110,100.00
Other Post Employment Benefits	681,524.00	339,067.00	0.00	0.00	1,020,591.00	93,730.00	926,861.00
Total Governmental Activity	8,409,996.00	339,067.00	760,000.00	38,581.00	7,950,482.00	668,521.00	7,281,961.00
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.