



Trustees' Financial Summary

FY2010-11

Submit ID: 0335-02327293

**15 Flathead County
0335 Whitefish H S**

Due Dates:

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

County Supt. transmits to the Office of Public Instruction 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.



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
020	Aggregate Reim/Indirects	LOCAL		Local
200	SOAR Challenge Course	LOCAL	N/A	Local
204	Drug Testing	LOCAL	N/A	
205	Glacier Fund	LOCAL		
218	Freeflow	LOCAL		
228	E-Rate Reimbursement	LOCAL		
325	Jobs for Montana Graduates	STATE	11-040	State
330	Jobs for Montana Graduates	STATE	-103	State
340	Cultural Arts	STATE		
370	Deferred Maintenance & Energy Efficiency	STATE	81-SSF 09-0041	NA
391	Vo Ed Carl Perkins Basic Grant	FEDERAL	15 0335 8111	84.048A
401	Vo Ed Business/Marketing	STATE		State
402	Vo Ed Family & Consumer Science	STATE		State
403	Vo Ed Tech Ed/Industrial Arts	STATE		State
411	State OTO Capital Invest & Deferred Maintenance	STATE	N/A	state
415	Indian Ed for All	STATE	N/A	
500	Coke	LOCAL		
503	Science Research	LOCAL		
505	Education Foundation	LOCAL	N/A	
506	AP Test Fees	LOCAL		
812	Rotary	LOCAL		



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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)	435,765.45	44,845.68		8,018.91
02	Taxes Receivable - Real and Personal (120-149)	136,481.43	8,447.61		
03	Taxes Receivable - Protested (150-159)	49,120.11	3,018.50		
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	621,366.99	56,311.79		8,018.91
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		808.11		6,125.07
25	Deferred Revenue (680)	185,601.54	11,466.11		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	185,601.54	12,274.22		6,125.07
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	33,619.55			
48	Fund Balance for Budget (961-970)	402,145.90	44,037.57		1,893.84
52	TOTAL FUND BALANCE/EQUITY	435,765.45	44,037.57		1,893.84
53	TOTAL LIABILITIES AND FUND BALANCE	621,366.99	56,311.79		8,018.91



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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)	101.16	229,788.47	117,482.55	
02	Taxes Receivable - Real and Personal (120-149)	175.03			
03	Taxes Receivable - Protested (150-159)	64.77			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			25,461.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	340.96	229,788.47	142,943.55	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	239.80			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	239.80			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			15,890.62	
48	Fund Balance for Budget (961-970)	101.16	229,788.47	127,052.93	
52	TOTAL FUND BALANCE/EQUITY	101.16	229,788.47	142,943.55	
53	TOTAL LIABILITIES AND FUND BALANCE	340.96	229,788.47	142,943.55	



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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)	18,062.13		8,690.81	22,517.88
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	8,370.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	26,432.13		8,690.81	22,517.88
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	1,000.00			
48	Fund Balance for Budget (961-970)	25,432.13		8,690.81	22,517.88
52	TOTAL FUND BALANCE/EQUITY	26,432.13		8,690.81	22,517.88
53	TOTAL LIABILITIES AND FUND BALANCE	26,432.13		8,690.81	22,517.88



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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)	40,645.68	750.52	196,763.59	4,849.56
02	Taxes Receivable - Real and Personal (120-149)	4,786.76			
03	Taxes Receivable - Protested (150-159)	1,738.93			
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	47,171.37	750.52	196,763.59	4,849.56
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	6,525.69			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	6,525.69			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	58.75			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	40,586.93	750.52	196,763.59	4,849.56
52	TOTAL FUND BALANCE/EQUITY	40,645.68	750.52	196,763.59	4,849.56
53	TOTAL LIABILITIES AND FUND BALANCE	47,171.37	750.52	196,763.59	4,849.56



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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)	658,610.18	16,720.83		
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	658,610.18	16,720.83		
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)	4,130.00			
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	654,480.18	16,720.83		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	658,610.18	16,720.83		
53	TOTAL LIABILITIES AND FUND BALANCE	658,610.18	16,720.83		



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



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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))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	206,376.10	6,047.93	208,674.64	8,904.43
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	206,376.10	6,047.93	208,674.64	8,904.43
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	206,376.10	6,047.93	208,674.64	8,904.43
52	TOTAL FUND BALANCE/EQUITY	206,376.10	6,047.93	208,674.64	8,904.43
53	TOTAL LIABILITIES AND FUND BALANCE	206,376.10	6,047.93	208,674.64	8,904.43



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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)	534,111.79	66,585.64		2,054.04
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	534,111.79	66,585.64		2,054.04
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	434,048.15	66,585.64		
24	Other Current Liabilities (621-679)	100,063.64			2,054.04
35	TOTAL LIABILITIES	534,111.79	66,585.64		2,054.04
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	534,111.79	66,585.64		2,054.04



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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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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	2010 Value	2011 Value
1111 District Levy - Real Property	2,060,567.20	2,084,547.82
1112 District Levy - Personal Property	32,349.99	28,990.90
1190 Penalties and Interest on Taxes	12,291.43	15,083.51
1510 Interest Earnings	7,762.94	6,242.12
3110 Direct State Aid	1,748,416.88	1,453,808.56
3111 Quality Educator	165,113.68	156,571.74
3113 Indian Education For All	13,260.00	11,954.40
3114 American Indian Achievement Gap	1,400.00	1,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	108,429.19	116,029.87
3120 State Guaranteed Tax Base Aid	188,908.83	83,566.89
3444 State School Block Grant	184,598.05	186,001.00
3730 HB645 State Special Education Allowable Costs	4,795.04	4,484.87
7800 ARRA - State Fiscal Stabilization Fund	123,259.51	164,044.12
7810 Education Jobs Fund	0.00	137,120.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,651,152.74	4,449,646.30

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	1,839,710.60	1,498,450.68
2XX Personal Services - Employee Benefits	288,175.04	271,912.66
3XX Purchased Professional and Technical Services	27,990.00	1,430.00
4XX Purchased Property Services	0.00	1,949.89
5XX Other Purchased Services	7,769.21	6,058.55
6XX Supplies and Materials	79,677.67	67,691.00
21XX Support Services - Students		
1XX Personal Services - Salaries	123,644.95	128,403.35
2XX Personal Services - Employee Benefits	16,961.35	16,902.44
3XX Purchased Professional and Technical Services	3,825.00	5,576.26
5XX Other Purchased Services	0.00	24.00
6XX Supplies and Materials	1,487.74	1,095.33
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	62,057.46	66,825.95
2XX Personal Services - Employee Benefits	11,162.22	13,596.92
3XX Purchased Professional and Technical Services	239.45	2,016.60
5XX Other Purchased Services	721.46	412.75
6XX Supplies and Materials	656.09	239.33
810 Dues and Fees	59.00	0.00
222X Educational Media Services		



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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	2010 Value	2011 Value
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
			1XX Personal Services - Salaries	126,949.08	130,585.78
			2XX Personal Services - Employee Benefits	16,982.73	16,914.70
			3XX Purchased Professional and Technical Services	1,968.19	2,239.12
			4XX Purchased Property Services	3,245.65	3,229.17
			6XX Supplies and Materials	20,261.08	18,560.89
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	35,932.30	48,233.36
			2XX Personal Services - Employee Benefits	5,475.98	7,018.86
			3XX Purchased Professional and Technical Services	3,002.94	7,071.88
			4XX Purchased Property Services	1,912.59	1,735.32
			5XX Other Purchased Services	7,324.76	8,170.49
			6XX Supplies and Materials	2,183.51	1,578.37
			810 Dues and Fees	3,511.72	4,591.79
			8XX Other Expenditures	1,279.12	746.52
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	244,155.52	235,239.52
			2XX Personal Services - Employee Benefits	39,732.98	42,546.79
			3XX Purchased Professional and Technical Services	4,119.51	4,113.88
			4XX Purchased Property Services	14,565.05	14,212.90
			5XX Other Purchased Services	26,349.77	21,926.18
			6XX Supplies and Materials	5,390.07	5,254.78
			810 Dues and Fees	1,068.00	1,641.00
			8XX Other Expenditures	1,981.07	2,302.41
	25XX Support Services - Business				
			1XX Personal Services - Salaries	40,100.30	41,063.63
			2XX Personal Services - Employee Benefits	8,303.98	8,813.21
			3XX Purchased Professional and Technical Services	2,442.96	7,818.98
			5XX Other Purchased Services	3,656.27	3,105.84
			6XX Supplies and Materials	279.89	844.36
			810 Dues and Fees	151.26	247.24
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	177,622.02	170,222.30
			2XX Personal Services - Employee Benefits	44,239.08	40,282.08
			3XX Purchased Professional and Technical Services	16,370.67	32,635.41
			4XX Purchased Property Services	192,853.07	204,563.63
			5XX Other Purchased Services	20,164.24	16,328.01
			6XX Supplies and Materials	33,816.12	27,803.74
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	147,976.92	150,464.30
			2XX Personal Services - Employee Benefits	44,642.75	32,439.22
	21XX Support Services - Students				



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	2010 Value	2011 Value
	280 Special Education - Local and State				
		21XX Support Services - Students			
			1XX Personal Services - Salaries	45,650.99	47,240.88
			2XX Personal Services - Employee Benefits	5,245.03	5,210.93
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	27,812.63	29,205.84
			2XX Personal Services - Employee Benefits	3,365.94	4,167.55
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			1XX Personal Services - Salaries	3,031.20	3,107.00
			2XX Personal Services - Employee Benefits	18.98	17.35
			5XX Other Purchased Services	968.49	784.50
			6XX Supplies and Materials	87.25	0.00
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			1XX Personal Services - Salaries	9,375.00	8,157.00
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	3,797.02	3,797.02
			2XX Personal Services - Employee Benefits	485.51	21.12
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	275,384.34	249,332.23
			2XX Personal Services - Employee Benefits	38,179.75	31,250.37
			4XX Purchased Property Services	325.99	687.90
			5XX Other Purchased Services	40.75	1,000.00
			6XX Supplies and Materials	15,572.90	11,615.17
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			5XX Other Purchased Services	7,725.94	10,106.33
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	35,536.09	36,363.55
			2XX Personal Services - Employee Benefits	1,045.52	200.69
			4XX Purchased Property Services	1,309.00	1,636.25
			5XX Other Purchased Services	9,403.61	10,320.86
			6XX Supplies and Materials	5,095.87	3,937.12
			810 Dues and Fees	4,961.50	6,152.10
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			5XX Other Purchased Services	50,799.79	49,569.74
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	168,856.58	175,577.03
			2XX Personal Services - Employee Benefits	7,178.21	7,092.04
			5XX Other Purchased Services	34,750.16	36,395.47



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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	2010 Value	2011 Value
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			6XX Supplies and Materials	27,851.30	17,195.38
			810 Dues and Fees	480.00	740.00
	780	ARRA - State Fiscal Stabilization Fund			
		1XXX	Instruction		
			1XX Personal Services - Salaries	123,259.51	164,044.12
	781	Education Jobs Fund			
		1XXX	Instruction		
			1XX Personal Services - Salaries	0.00	137,120.50
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	0.00	14,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,671,743.24	4,463,177.41

Schedule Of Changes Worksheet

Beginning Fund Balance					472,796.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,449,646.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,463,177.41	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	33,619.55	Less Last Year	57,119.56	(4b)	-23,500.01	
					-23,500.01	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					435,765.45	(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	2010 Value	2011 Value
1111 District Levy - Real Property	125,147.84	129,476.82
1112 District Levy - Personal Property	1,983.70	1,764.50
1190 Penalties and Interest on Taxes	739.33	917.41
1510 Interest Earnings	372.54	343.44
2220 County On-Schedule Trans Reimb	24,579.13	24,579.14
3210 State On-Schedule Trans Reimb	24,579.14	24,579.14
3444 State School Block Grant	5,626.33	5,669.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	183,028.01	187,329.54

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	9,014.04	9,239.40
2XX Personal Services - Employee Benefits	56.76	51.60
25XX Support Services - Business		
1XX Personal Services - Salaries	4,953.96	5,077.92
2XX Personal Services - Employee Benefits	31.15	28.32
27XX Student Transportation Services		
5XX Other Purchased Services	167,294.14	174,568.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	181,350.05	188,965.65



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						45,673.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						187,329.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						188,965.65	(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	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						44,037.57	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	247.62	132.56
1611 National School Lunch Program	93,129.55	81,760.05
1612 School Breakfast Program	3,884.55	4,789.20
1630 Catering Sales	6,208.76	10,605.11
1632 Daily Adult Sales	8,469.55	8,153.63
1634 Daily Ala Carte Sales	85,851.02	77,890.87
3220 State Food Services Match	674.98	0.00
4550 Federal Child Nutrition	144,993.15	164,857.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	343,459.18	348,188.96

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

PRC Program Function Object	2010 Value	2011 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	145,862.30	139,873.77
2XX Personal Services - Employee Benefits	51,795.96	55,820.95
3XX Purchased Professional and Technical Services	2,236.00	1,993.11
4XX Purchased Property Services	1,974.28	2,937.49
5XX Other Purchased Services	1,328.18	453.36
6XX Supplies and Materials	141,037.72	145,305.72
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	344,234.44	346,384.40



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						89.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						348,188.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						346,384.40	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,893.84	(5)



Trustees' Financial Summary

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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	2010 Value	2011 Value
1111 District Levy - Real Property	3,201.66	2,537.65
1112 District Levy - Personal Property	4.73	45.15
1190 Penalties and Interest on Taxes	14.83	18.21
1510 Interest Earnings	19.46	0.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,240.68	2,601.85

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	480.00	2,480.00
280 Special Education - Local and State		
1XXX Instruction		
5XX Other Purchased Services	4,213.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,693.00	2,480.00

Schedule Of Changes Worksheet

Beginning Fund Balance						-20.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,601.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,480.00	(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	
Ending Fund Balance (1 + 2 - 3 + 4)						0.00	(4)
						101.16	(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	2010 Value	2011 Value
1510 Interest Earnings	2,575.20	2,582.89
2240 County Retirement Distribution	539,860.77	506,637.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	542,435.97	509,220.05

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	294,433.64	265,124.94
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	18,477.49	18,916.49
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	10,229.12	10,367.79
222X Educational Media Services		
2XX Personal Services - Employee Benefits	18,609.38	18,935.46
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	6,757.81	11,507.17
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	35,145.47	34,589.85
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	6,385.02	6,591.85
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	24,935.56	23,513.54
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	21,931.05	20,787.06
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	6,743.64	6,900.54
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	4,116.22	4,313.07
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	463.46	476.61
365 Indian Education for All - OTO & Ongoing		
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	577.35	579.47
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences		
1XXX Instruction		



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

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

PRC	Program	Function	Object	2010 Value	2011 Value
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	9,389.58	5,208.49
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	13,895.43	8,638.37
	396 State Career & Technical Ed Entitlement - Office Occupations				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	17,746.20	17,817.71
	397 State Career & Technical Ed Entitlement - Trades & Industry				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	5,390.35
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	4,653.86	5,374.42
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	24,243.14	24,833.33
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	19,415.54	21,149.15
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				538,148.96	511,015.66

Schedule Of Changes Worksheet

Beginning Fund Balance					231,584.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					509,220.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					511,015.66	(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)					229,788.47	(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	2011 Value
020 Aggregate Reim/Indirects	
1510 Interest Earnings	1,463.70
200 SOAR Challenge Course	
1510 Interest Earnings	34.43
1910 Rentals	500.00
200 Subtotal	534.43
205 Glacier Fund	
1920 Contributions/Donations from Private Sources	3,600.00
218 Freeflow	
1920 Contributions/Donations from Private Sources	1,095.76
228 E-Rate Reimbursement	
1900 Other Revenue from Local Sources	8,246.26
325 Jobs for Montana Graduates	
3290 State - Other State Grants	3,500.00
330 Jobs for Montana Graduates	
3290 State - Other State Grants	3,000.00
340 Cultural Arts	
3290 State - Other State Grants	2,050.00
391 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	47,348.00
401 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	3,673.00
402 Vo Ed Family & Consumer Science	
3900 State Career & Technical Ed Entitlement	1,128.00
403 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	2,492.00
500 Coke	
1920 Contributions/Donations from Private Sources	10,000.00
503 Science Research	
1920 Contributions/Donations from Private Sources	400.00
505 Education Foundation	
1920 Contributions/Donations from Private Sources	21,567.69
506 AP Test Fees	
1900 Other Revenue from Local Sources	600.00
 Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	 110,698.84



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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	2011 Value
330 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
221X Improvement of Instruction Services	
5XX Other Purchased Services	2,908.97
6XX Supplies and Materials	167.98
330 Subtotal	3,076.95
340 Cultural Arts	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	800.00
6XX Supplies and Materials	3,669.94
340 Subtotal	4,469.94
391 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	949.77
6XX Supplies and Materials	42,844.09
810 Dues and Fees	90.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	3,464.14
391 Subtotal	47,348.00
401 Vo Ed Business/Marketing	
396 State Career & Technical Ed Entitlement - Office Occupations	
1XXX Instruction	
5XX Other Purchased Services	5,840.88
810 Dues and Fees	765.00
401 Subtotal	6,605.88
402 Vo Ed Family & Consumer Science	
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences	
1XXX Instruction	
6XX Supplies and Materials	103.67
403 Vo Ed Tech Ed/Industrial Arts	
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts	
1XXX Instruction	
6XX Supplies and Materials	505.78
415 Indian Ed for All	
365 Indian Education for All - OTO & Ongoing	
1XXX Instruction	
6XX Supplies and Materials	8,710.00



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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	2011 Value
415 Indian Ed for All	
365 Indian Education for All - OTO & Ongoing	
221X Improvement of Instruction Services	
5XX Other Purchased Services	819.77
6XX Supplies and Materials	871.16
	10,400.93
415 Subtotal	
500 Coke	
720 School Sponsored Athletics	
35XX Extracurricular - Athletics	
6XX Supplies and Materials	7,105.88
505 Education Foundation	
170 Distance Learning	
1XXX Instruction	
1XX Personal Services - Salaries	2,400.00
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	6,023.60
	8,423.60
505 Subtotal	
812 Rotary	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	1,304.07
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	118,673.84



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						165,063.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						110,698.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						118,673.84	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	15,890.62	Less Last Year	30,035.49	(4b)	-14,144.87		
						-14,144.87	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						142,943.55	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
020 Aggregate Reim/Indirects	1,463.70	3,995.84	-2,532.14
200 SOAR Challenge Course	534.43	40.47	493.96
204 Drug Testing	0.00	500.00	-500.00
205 Glacier Fund	3,600.00	3,880.04	-280.04
218 Freeflow	1,095.76	3,008.29	-1,912.53
228 E-Rate Reimbursement	8,246.26	14,475.32	-6,229.06
325 Jobs for Montana Graduates	3,500.00	3,429.18	70.82
330 Jobs for Montana Graduates	3,000.00	3,076.95	-76.95
340 Cultural Arts	2,050.00	4,469.94	-2,419.94
391 Vo Ed Carl Perkins Basic Grant	47,348.00	47,348.00	0.00
401 Vo Ed Business/Marketing	3,673.00	6,605.88	-2,932.88
402 Vo Ed Family & Consumer Science	1,128.00	103.67	1,024.33
403 Vo Ed Tech Ed/Industrial Arts	2,492.00	505.78	1,986.22
415 Indian Ed for All	0.00	10,400.93	-10,400.93
500 Coke	10,000.00	7,105.88	2,894.12
503 Science Research	400.00	0.00	400.00
505 Education Foundation	21,567.69	8,423.60	13,144.09
506 AP Test Fees	600.00	0.00	600.00
812 Rotary	0.00	1,304.07	-1,304.07
Total	110,698.84	118,673.84	-7,975.00



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

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

PRC Revenue	2010 Value	2011 Value
1311 Driver's Education Fees	19,600.00	17,900.00
1510 Interest Earnings	433.09	298.08
3260 State Driver's Education Reimbursement	7,314.37	10,234.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	27,347.46	28,432.40

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	23,838.67	24,637.93
2XX Personal Services - Employee Benefits	149.97	228.37
4XX Purchased Property Services	1,161.31	153.57
5XX Other Purchased Services	2,557.80	3,833.40
6XX Supplies and Materials	1,923.81	3,865.26
7XX Property and Equipment Acquisition	0.00	16,376.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	29,631.56	49,094.78

Schedule Of Changes Worksheet

Beginning Fund Balance		46,094.51 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		28,432.40 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		49,094.78 (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	1,000.00	
Less Last Year	0.00	(4b) 1,000.00
		1,000.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		26,432.13 (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	2010 Value	2011 Value
1510 Interest Earnings	129.78	99.01
1910 Rentals	1,066.23	460.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,196.01	559.01

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	3,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,000.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		8,131.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		559.01	(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)		8,690.81	(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	2010 Value	2011 Value
1510 Interest Earnings	270.78	263.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	270.78	263.15

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

PRC Program Function Object	2010 Value	2011 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	22,254.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	263.15	(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)	22,517.88	(5)



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

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

PRC Revenue	2010 Value	2011 Value
1111 District Levy - Real Property	73,278.78	73,416.59
1112 District Levy - Personal Property	1,148.07	1,030.28
1190 Penalties and Interest on Taxes	416.75	534.77
1510 Interest Earnings	15.72	140.24
3281 State Technology Aid	4,697.77	4,342.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	79,557.09	79,464.37

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	531.92	431.61
2XX Personal Services - Employee Benefits	3.33	461.00
3XX Purchased Professional and Technical Services	9,622.19	6,163.15
4XX Purchased Property Services	981.60	8,213.00
5XX Other Purchased Services	70.63	203.38
6XX Supplies and Materials	72,511.40	27,689.19
8XX Other Expenditures	125.46	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	83,846.53	43,161.33

Schedule Of Changes Worksheet

Beginning Fund Balance	4,897.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	79,464.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	43,161.33	(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	58.75	
Less Last Year	614.00	(4b)
	-555.25	
	-555.25	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	40,645.68	(5)



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

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	58.56	2.23
3445 State Combined Fund School Block Grant	734.15	739.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	792.71	741.96

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials	5,136.80	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,136.80	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		8.56 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		741.96 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00 (3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
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)		750.52 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 45 - Permanent Endowment Fund

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	2,623.97	2,431.99
1920 Contributions/Donations from Private Sources	0.00	1,302.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>2,623.97</u>	<u>3,734.03</u>

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

PRC Program Function Object	2010 Value	2011 Value
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
6XX Supplies and Materials	2,152.00	0.00
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
6XX Supplies and Materials	2,595.44	9,810.54
7XX Property and Equipment Acquisition	0.00	8,130.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>4,747.44</u>	<u>17,940.54</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		212,748.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		3,734.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		17,940.54	(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	1,778.00	(4b)	-1,778.00
			-1,778.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		196,763.59	(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	2010 Value	2011 Value
1510 Interest Earnings	78.32	67.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	78.32	67.72

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
830 Special Assessments	1,090.07	943.70
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,090.07	943.70

Schedule Of Changes Worksheet

Beginning Fund Balance	5,725.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	67.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	943.70	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,849.56	(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	2010 Value	2011 Value
1510 Interest Earnings	5,801.58	6,373.13
1900 Other Revenue from Local Sources	237,774.35	376,028.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	243,575.93	382,401.56

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
5XX Other Purchased Services	0.00	3,643.96
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	23,262.00	10,915.33
4XX Purchased Property Services	5,000.00	0.00
6XX Supplies and Materials	0.00	1,002.50
7XX Property and Equipment Acquisition	20,099.96	6,930.30
4XXX Facilities Acquisition and Construction Services		
1XX Personal Services - Salaries	0.00	474.96
2XX Personal Services - Employee Benefits	0.00	2.65
3XX Purchased Professional and Technical Services	113,600.00	154,570.43
6XX Supplies and Materials	8,745.00	4,880.72
7XX Property and Equipment Acquisition	6,711.00	6,986.16
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	177,417.96	189,407.01



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						487,578.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						382,401.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						189,407.01	(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	4,130.00	Less Last Year	26,093.00	(4b)		-21,963.00	
						-21,963.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						658,610.18	(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	2010 Value	2011 Value
1510 Interest Earnings	201.05	195.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	201.05	195.42

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

PRC Program Function Object	2010 Value	2011 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	16,525.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	195.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	16,720.83	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	228.70	461.09
1920 Contributions/Donations from Private Sources	225.00	187,940.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>453.70</u>	<u>188,401.65</u>

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

PRC Program Function Object	2010 Value	2011 Value
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	700.00	700.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>700.00</u>	<u>700.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		18,674.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		188,401.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		700.00	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		206,376.10	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	72.71	70.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	72.71	70.74

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

PRC Program Function Object	2010 Value	2011 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	5,977.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	70.74	(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)	6,047.93	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2010 Value	2011 Value
1700 Student Extracurricular Activity Receipts	366,810.80	407,269.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	366,810.80	407,269.37

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

PRC Program Function Object	2010 Value	2011 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	388,382.97	399,222.03
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	388,382.97	399,222.03

Schedule Of Changes Worksheet

Beginning Fund Balance	200,627.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	407,269.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	399,222.03	(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)	208,674.64	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	95.95	95.86
1920 Contributions/Donations from Private Sources	1,000.00	1,805.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>1,095.95</u>	<u>1,900.86</u>

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

PRC Program Function Object	2010 Value	2011 Value
8XX Community Services Programs		
33XX Community Services		
1XX Personal Services - Salaries	0.00	817.90
870 Student Scholarships	1,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>1,000.00</u>	<u>817.90</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		7,821.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,900.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		817.90	(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)		8,904.43	(5)



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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	46,990.96	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	266,402.39	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	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,893,516.38	1,739,588.16
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	40,163.55	29,712.65
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	372.58	379.68
XX	XXX 26XX 41X	Energy Utility Services	146,525.11	158,644.66
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	84,294.21	6,986.16
XX	XXX 4XXX 73X	Major Equipment-New	6,711.00	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	4,213.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	480.00	2,480.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	79,516.80
b. Related Services Block Grant Entitlement	26,505.60
c. Total Entitlements Subject to Reversion	106,022.40

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)]	141,009.79
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	268,728.72
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

Remember:

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

Percentage of Special Ed Funding FY2013 Maximum Budget: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	150,464.30	0.00	0.00	0.00
280	1XXX	2XX	32,439.22	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	47,240.88	0.00	0.00	0.00
280	21XX	2XX	5,210.93	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	29,205.84	0.00	0.00	0.00
280	24XX	2XX	4,167.55	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			268,728.72	0.00	0.00	268,728.72

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY11.



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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	12,501.00	0.00	0.00	0.00	12,501.00
Land Improvements	288,363.00	0.00	0.00	0.00	288,363.00
Buildings	4,472,135.00	0.00	6,986.00	0.00	4,479,121.00
Machinery and Equipment	424,314.00	0.00	36,436.00	23,422.00	437,328.00
Totals at Historical Cost	5,197,313.00	0.00	43,422.00	23,422.00	5,217,313.00
Governmental Activities, Capital Assets, net	5,197,313.00	0.00	43,422.00	23,422.00	5,217,313.00

* 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 FY2011	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	30,904.66	0.00	0.00
School Administration (24XX)	4,418.63	0.00	0.00
Operations and Maintenance (26XX)	25,040.98	0.00	0.00
Food Service (31XX)	2,968.73	0.00	0.00
Extracurricular (34XX, 35XX)	13,925.38	0.00	0.00
Total Depreciation for FY2011	77,258.38	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2010-11

Submit ID: 0335-02327293

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0335 Whitefish H S

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-
Governmental Activities*							
Compensated Absences	93,517.00	0.00	0.00	17,073.00	76,444.00	32,877.00	43,567.00
Other Post Employment Benefits	335,676.00	169,533.00	0.00	0.00	505,209.00	83,528.00	421,681.00
Total Governmental Activity							
Long-Term Liabilities	429,193.00	169,533.00	0.00	17,073.00	581,653.00	116,405.00	465,248.00

* 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.

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