



Trustees' Financial Summary

FY2011-12

Submit ID: 0334-09683154

**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: CSA/Infinite Visions

For FY12 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
030	Medicaid	STATE	N/A	State
120	Muldown Grant	LOCAL	N/A	N/A
128	E-Rate Reimbursement	LOCAL		
140	Title II Part A	FEDERAL	15 0334 1412	84.367
150	Title I Improving Basic Programs	FEDERAL	15 0334 3112	84.010A
172	Auditorium	LOCAL	N/A	
180	Parent Grants	LOCAL		
209	Round Up for Safety	LOCAL	N/A	N/A
210	Student Assistant Program	LOCAL	N/A	N/A
212	Classroom Garden	LOCAL		
213	Piano Donations	LOCAL	N/A	
270	Life Skills	LOCAL	N/A	
280	Medicaid Reimbursement	STATE	N/A	
281	Gifted and Talented	STATE	15 0334 1312	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 4112	84.365A
581	CARE	LOCAL		
770	IDEA Part B	FEDERAL	015 0334 7712	84.027
790	IDEA Preschool	FEDERAL	015 0334 7912	84.173A
803	Hope Donation	LOCAL		
808	Hope Garden	LOCAL		
815	Community Foundation	LOCAL	N/A	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	676,148.41	126,242.49		
02	Taxes Receivable - Real and Personal (120-149)	186,054.45	18,527.03		
03	Taxes Receivable - Protested (150-159)	51,129.91	5,079.23		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	913,332.77	149,848.75		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	82.25	2,526.54		
25	Deferred Revenue (680)	237,184.36	23,606.26		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	237,266.61	26,132.80		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	83,367.34			
48	Fund Balance for Budget	592,698.82	123,715.95		
52	TOTAL FUND BALANCE/EQUITY	676,066.16	123,715.95		
53	TOTAL LIABILITIES AND FUND BALANCE	913,332.77	149,848.75		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,402.50	313,689.51	240,440.84	92,849.76
02	Taxes Receivable - Real and Personal (120-149)	1,636.17			2,621.55
03	Taxes Receivable - Protested (150-159)	460.09			698.25
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			72,002.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,498.76	313,689.51	312,442.84	96,169.56
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			7,373.30	
25	Deferred Revenue (680)	2,096.26		2,500.00	3,319.80
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	2,096.26		9,873.30	3,319.80
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			3,577.88	
48	Fund Balance for Budget	1,402.50	313,689.51	298,991.66	92,849.76
52	TOTAL FUND BALANCE/EQUITY	1,402.50	313,689.51	302,569.54	92,849.76
53	TOTAL LIABILITIES AND FUND BALANCE	3,498.76	313,689.51	312,442.84	96,169.56



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ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			9,908.07	36,699.85
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			9,908.07	36,699.85
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			9,908.07	36,699.85
52	TOTAL FUND BALANCE/EQUITY			9,908.07	36,699.85
53	TOTAL LIABILITIES AND FUND BALANCE			9,908.07	36,699.85



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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				
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)	64,554.72	9,565.30		85,816.90
02	Taxes Receivable - Real and Personal (120-149)	4,724.79			40,172.82
03	Taxes Receivable - Protested (150-159)	1,307.25			12,099.86
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	70,586.76	9,565.30		138,089.58
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	6,032.04			52,272.68
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	6,032.04			52,272.68
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	12,349.42			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	52,205.30	9,565.30		85,816.90
52	TOTAL FUND BALANCE/EQUITY	64,554.72	9,565.30		85,816.90
53	TOTAL LIABILITIES AND FUND BALANCE	70,586.76	9,565.30		138,089.58



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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)	655,918.44	3,510.81		
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	655,918.44	3,510.81		
LIABILITIES					
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	TOTAL LIABILITIES	179.72			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	655,738.72	3,510.81		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	655,738.72	3,510.81		
53	TOTAL LIABILITIES AND FUND BALANCE	655,918.44	3,510.81		



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Balance Sheet

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



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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)			429,744.22	
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			429,744.22	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			113,157.05	
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			113,157.05	
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			316,587.17	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			316,587.17	
53	TOTAL LIABILITIES AND FUND BALANCE			429,744.22	



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



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



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



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Balance Sheet

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



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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	3,337,874.20	3,454,179.73
1112 District Levy - Personal Property	44,805.26	42,303.68
1190 Penalties and Interest on Taxes	23,223.76	24,587.09
1510 Interest Earnings	13,653.48	9,150.34
3110 Direct State Aid	2,293,630.25	2,735,468.36
3111 Quality Educator	273,901.68	270,424.67
3112 At Risk Student	0.00	33,927.57
3113 Indian Education For All	23,725.20	23,623.20
3114 American Indian Achievement Gap	3,200.00	3,400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	296,853.09	264,875.12
3444 State School Block Grant	280,528.91	280,528.91
3730 HB645 State Special Education Allowable Costs	9,751.19	0.00
7800 ARRA - State Fiscal Stabilization Fund	258,807.50	0.00
7810 Education Jobs Fund	216,330.90	3,208.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,076,285.42	7,145,676.91

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	2,931,152.34	3,443,179.30
2XX Personal Services - Employee Benefits	468,502.96	476,488.29
3XX Purchased Professional and Technical Services	0.00	39.98
5XX Other Purchased Services	15,888.21	20,003.43
6XX Supplies and Materials	207,338.13	150,823.83
21XX Support Services - Students		
1XX Personal Services - Salaries	209,618.40	211,410.92
2XX Personal Services - Employee Benefits	25,448.68	25,205.34
3XX Purchased Professional and Technical Services	14,312.50	14,202.50
5XX Other Purchased Services	103.11	1,239.44
6XX Supplies and Materials	298.81	385.89
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	136,154.86	97,574.53
2XX Personal Services - Employee Benefits	25,987.07	20,530.96
3XX Purchased Professional and Technical Services	7,229.79	2,565.79
5XX Other Purchased Services	1,357.58	3,156.63
6XX Supplies and Materials	769.92	981.50
810 Dues and Fees	0.00	58.74
222X Educational Media Services		
1XX Personal Services - Salaries	171,071.60	132,721.41



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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	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
			2XX Personal Services - Employee Benefits	13,447.75	10,074.67
			3XX Purchased Professional and Technical Services	1,693.52	1,693.52
			4XX Purchased Property Services	816.09	1,448.98
			6XX Supplies and Materials	24,344.89	23,938.03
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	96,115.66	75,327.25
			2XX Personal Services - Employee Benefits	13,913.94	12,456.22
			3XX Purchased Professional and Technical Services	13,344.25	26,635.07
			4XX Purchased Property Services	1,724.68	1,541.06
			5XX Other Purchased Services	17,020.29	14,529.43
			6XX Supplies and Materials	3,084.08	3,555.83
			810 Dues and Fees	8,937.21	8,622.18
			8XX Other Expenditures	1,458.09	3,631.25
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	376,842.90	382,530.76
			2XX Personal Services - Employee Benefits	64,060.72	57,843.41
			3XX Purchased Professional and Technical Services	4,745.92	11,277.96
			4XX Purchased Property Services	25,441.47	22,490.01
			5XX Other Purchased Services	18,016.50	18,014.60
			6XX Supplies and Materials	4,157.14	2,923.46
			7XX Property and Equipment Acquisition	1,475.00	0.00
			810 Dues and Fees	1,922.00	1,958.00
			8XX Other Expenditures	201.24	498.72
	25XX Support Services - Business				
			1XX Personal Services - Salaries	80,711.44	81,176.74
			2XX Personal Services - Employee Benefits	17,509.57	22,425.84
			3XX Purchased Professional and Technical Services	15,841.80	16,104.31
			4XX Purchased Property Services	0.00	101.60
			5XX Other Purchased Services	6,273.82	6,680.39
			6XX Supplies and Materials	1,562.47	908.88
			810 Dues and Fees	495.28	511.38
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	300,780.87	310,636.95
			2XX Personal Services - Employee Benefits	65,405.95	67,467.39
			3XX Purchased Professional and Technical Services	24,345.78	22,869.82
			4XX Purchased Property Services	250,141.83	224,539.25
			5XX Other Purchased Services	30,469.26	41,058.46
			6XX Supplies and Materials	44,394.55	54,336.21
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	286,674.97	378,336.46
			2XX Personal Services - Employee Benefits	49,039.33	74,782.98



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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	2011 Value	2012 Value
	280 Special Education - Local and State				
		21XX Support Services - Students			
			1XX Personal Services - Salaries	220,688.20	235,404.71
			2XX Personal Services - Employee Benefits	0.00	26,018.39
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	23,445.19	0.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	58,344.92	58,255.34
			2XX Personal Services - Employee Benefits	8,334.70	8,264.71
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			1XX Personal Services - Salaries	27,759.01	31,389.50
			2XX Personal Services - Employee Benefits	3,733.42	4,184.01
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			1XX Personal Services - Salaries	16,276.00	16,376.00
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	7,448.98	7,128.98
			2XX Personal Services - Employee Benefits	41.64	31.23
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	98,114.06	99,068.53
			2XX Personal Services - Employee Benefits	16,733.33	16,619.88
			4XX Purchased Property Services	124.95	367.40
			5XX Other Purchased Services	233.90	316.38
			6XX Supplies and Materials	8,379.09	5,799.35
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			5XX Other Purchased Services	2,000.00	2,000.00
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	3,495.36	3,495.36
			2XX Personal Services - Employee Benefits	19.58	15.27
			4XX Purchased Property Services	1,275.05	1,045.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			5XX Other Purchased Services	4,501.00	5,835.00
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	22,215.05	22,215.05
			2XX Personal Services - Employee Benefits	123.97	97.48
			3XX Purchased Professional and Technical Services	3,084.47	2,897.71
			5XX Other Purchased Services	570.00	570.00
			6XX Supplies and Materials	4,930.00	318.70



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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	2011 Value	2012 Value
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	258,807.50	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	216,330.90	3,208.24
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	10,000.00	0.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	9,000.00	7,600.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				7,107,654.49	7,142,017.77

Schedule Of Changes Worksheet

Beginning Fund Balance					676,503.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7,145,676.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					7,142,017.77	(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	83,367.34	Less Last Year	87,463.71	(4b)	-4,096.37	
					-4,096.37	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					676,066.16	(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	2011 Value	2012 Value
1110 District Tax Levy	0.00	344,533.94
1111 District Levy - Real Property	330,184.24	0.00
1112 District Levy - Personal Property	4,339.67	4,189.68
1190 Penalties and Interest on Taxes	2,280.67	2,437.98
1510 Interest Earnings	1,609.36	995.60
2220 County On-Schedule Trans Reimb	64,984.36	64,802.82
3210 State On-Schedule Trans Reimb	64,984.38	64,802.82
3444 State School Block Grant	12,072.49	12,072.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	480,455.17	493,835.33

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	18,477.60	18,843.73
2XX Personal Services - Employee Benefits	103.20	82.71
25XX Support Services - Business		
1XX Personal Services - Salaries	10,156.56	10,156.56
2XX Personal Services - Employee Benefits	56.76	44.58
27XX Student Transportation Services		
1XX Personal Services - Salaries	17,807.80	16,935.46
2XX Personal Services - Employee Benefits	1,484.19	1,992.05
5XX Other Purchased Services	324,198.47	337,443.94
6XX Supplies and Materials	0.00	156.00
280 Special Education - Local and State		
27XX Student Transportation Services		
5XX Other Purchased Services	108,376.98	117,090.06
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	480,661.56	502,745.09



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						132,625.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						493,835.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						502,745.09	(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)						123,715.95	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	36,138.84	30,019.86
1112 District Levy - Personal Property	546.87	450.42
1190 Penalties and Interest on Taxes	281.31	257.70
1510 Interest Earnings	51.00	36.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	37,018.02	30,764.74

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

PRC Program Function Object	2011 Value	2012 Value
280 Special Education - Local and State 1XXX Instruction 5XX Other Purchased Services	36,257.00	29,404.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	36,257.00	29,404.00

Schedule Of Changes Worksheet

Beginning Fund Balance		41.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		30,764.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		29,404.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		1,402.50	(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	2011 Value	2012 Value
1510 Interest Earnings	3,944.81	2,779.40
2240 County Retirement Distribution	842,373.82	875,988.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	846,318.63	878,768.13

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	508,225.27	511,855.54
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	30,999.16	31,024.99
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	21,070.05	16,162.58
222X Educational Media Services		
2XX Personal Services - Employee Benefits	25,355.71	20,045.43
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	23,627.16	15,379.89
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	55,554.50	56,342.70
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	13,030.89	15,761.53
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	41,895.35	43,928.85
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,701.67	1,667.66
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	44,447.19	54,080.22
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	32,122.57	37,057.98
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	8,620.81	8,652.28
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,040.61	4,569.60
365 Indian Education for All - OTO & Ongoing		
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	1,136.52	1,086.66



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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	2011 Value	2012 Value
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	9,433.34	9,576.32
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	4,868.63	4,868.30
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	204.24	0.00
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	3,023.64	3,039.26
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	523.77	517.53
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	3,256.84	3,268.12
	860 Community Drug Free Programs				
		33XX Community Services			
			2XX Personal Services - Employee Benefits	819.75	960.36
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			2XX Personal Services - Employee Benefits	1,325.96	1,489.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				835,283.63	841,335.40



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

Schedule Of Changes Worksheet

Beginning Fund Balance						276,256.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						878,768.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						841,335.40	(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)						313,689.51	(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	2012 Value
020 Aggregate Reim/Indirects	
1510 Interest Earnings	3,671.44
030 Medicaid	
3117 State Tuition for State Placement	131,188.53
128 E-Rate Reimbursement	
1900 Other Revenue from Local Sources	17,649.09
140 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	128,228.00
150 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	422,371.00
172 Auditorium	
1910 Rentals	11,473.24
1920 Contributions/Donations from Private Sources	2,000.00
172 Subtotal	13,473.24
209 Round Up for Safety	
1920 Contributions/Donations from Private Sources	1,400.00
210 Student Assistant Program	
1920 Contributions/Donations from Private Sources	13,881.00
212 Classroom Garden	
1920 Contributions/Donations from Private Sources	3,500.00
213 Piano Donations	
1920 Contributions/Donations from Private Sources	34,440.54
270 Life Skills	
1900 Other Revenue from Local Sources	2,549.00
280 Medicaid Reimbursement	
3355 Medicaid - Miscellaneous	14,844.12
3357 Montana Administrative Claiming Reimbursement	50,570.96
280 Subtotal	65,415.08
281 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	1,727.00
432 Title III Part A English Language Acquisition	
5700 Resources Transferred from Other School Districts or Cooperatives	953.00
581 CARE	
1920 Contributions/Donations from Private Sources	15,678.87
770 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	367,944.00
790 IDEA Preschool	
4560 IDEA, Part B, Children with Disabilities	9,942.00



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

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

PRC Revenue	2012 Value
803 Hope Donation	
1920 Contributions/Donations from Private Sources	500.00
815 Community Foundation	
1920 Contributions/Donations from Private Sources	3,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,237,511.79

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

PRC Program Function Object	2012 Value
020 Aggregate Reim/Indirects	
1XX Regular Education Programs - Elementary/Secondary	
25XX Support Services - Business	
1XX Personal Services - Salaries	958.39
6XX Supplies and Materials	119.56
020 Subtotal	1,077.95
030 Medicaid	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	131,188.53
120 Muldown Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	243.00
128 E-Rate Reimbursement	
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	13,205.73
2XX Personal Services - Employee Benefits	4,063.62
128 Subtotal	17,269.35
140 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	100,477.15
2XX Personal Services - Employee Benefits	27,750.85
140 Subtotal	128,228.00
150 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2012 Value
150 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	331,195.29
2XX Personal Services - Employee Benefits	85,615.27
5XX Other Purchased Services	1,152.66
6XX Supplies and Materials	4,408.11
	422,371.33
150 Subtotal	
172 Auditorium	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
1XX Personal Services - Salaries	17,459.55
2XX Personal Services - Employee Benefits	200.39
3XX Purchased Professional and Technical Services	7,413.61
4XX Purchased Property Services	3,100.30
6XX Supplies and Materials	3,991.99
	32,165.84
172 Subtotal	
180 Parent Grants	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	185.14
209 Round Up for Safety	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	1,475.90
210 Student Assistant Program	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
1XX Personal Services - Salaries	3,400.00
2XX Personal Services - Employee Benefits	14.95
3XX Purchased Professional and Technical Services	2,546.00
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
6XX Supplies and Materials	380.00
	6,340.95
210 Subtotal	
212 Classroom Garden	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	376.40
213 Piano Donations	



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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	2012 Value
213 Piano Donations	
8XX Community Services Programs	
33XX Community Services	
7XX Property and Equipment Acquisition	33,420.54
270 Life Skills	
280 Special Education - Local and State	
1XXX Instruction	
6XX Supplies and Materials	2,333.08
280 Medicaid Reimbursement	
280 Special Education - Local and State	
1XXX Instruction	
6XX Supplies and Materials	1,540.24
21XX Support Services - Students	
1XX Personal Services - Salaries	17,383.67
2XX Personal Services - Employee Benefits	598.19
3XX Purchased Professional and Technical Services	11,552.92
5XX Other Purchased Services	9,540.50
6XX Supplies and Materials	24,538.24
810 Dues and Fees	500.00
280 Subtotal	65,653.76
281 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
6XX Supplies and Materials	1,727.00
412 State OTO FullTime Kindergarten Startup	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	20,000.00
2XX Personal Services - Employee Benefits	87.66
412 Subtotal	20,087.66
415 Indian Education for All	
365 Indian Education for All - OTO & Ongoing	
221X Improvement of Instruction Services	
5XX Other Purchased Services	1,397.92
6XX Supplies and Materials	723.68
415 Subtotal	2,121.60
432 Title III Part A English Language Acquisition	
432 Title III, Part A, English Language Acquisition & Language Enhancement	
1XXX Instruction	
6XX Supplies and Materials	953.00



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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	2012 Value
581 CARE	
860 Community Drug Free Programs	
33XX Community Services	
1XX Personal Services - Salaries	12,140.75
2XX Personal Services - Employee Benefits	53.25
3XX Purchased Professional and Technical Services	1,265.00
5XX Other Purchased Services	69.53
6XX Supplies and Materials	6,572.90
	<hr/>
581 Subtotal	20,101.43
770 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	275,201.11
2XX Personal Services - Employee Benefits	57,465.74
5XX Other Purchased Services	353.03
6XX Supplies and Materials	2,833.34
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	31,488.05
5XX Other Purchased Services	299.19
24XX Support Services - School Administration	
810 Dues and Fees	304.00
	<hr/>
770 Subtotal	367,944.46
790 IDEA Preschool	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	7,829.97
2XX Personal Services - Employee Benefits	2,112.03
	<hr/>
790 Subtotal	9,942.00
815 Community Foundation	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	3,039.14
	<hr/>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<hr/> <hr/> 1,268,246.06



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						330,299.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,237,511.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,268,246.06	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	3,577.88	Less Last Year	573.17	(4b)		3,004.71	
						3,004.71	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						302,569.54	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
020 Aggregate Reim/Indirects	3,671.44	1,077.95	2,593.49
030 Medicaid	131,188.53	131,188.53	0.00
120 Muldown Grant	0.00	243.00	-243.00
128 E-Rate Reimbursement	17,649.09	17,269.35	379.74
140 Title II Part A	128,228.00	128,228.00	0.00
150 Title I Improving Basic Programs	422,371.00	422,371.33	-0.33
172 Auditorium	13,473.24	32,165.84	-18,692.60
180 Parent Grants	0.00	185.14	-185.14
209 Round Up for Safety	1,400.00	1,475.90	-75.90
210 Student Assistant Program	13,881.00	6,340.95	7,540.05
212 Classroom Garden	3,500.00	376.40	3,123.60
213 Piano Donations	34,440.54	33,420.54	1,020.00
270 Life Skills	2,549.00	2,333.08	215.92
280 Medicaid Reimbursement	65,415.08	65,653.76	-238.68
281 Gifted and Talented	1,727.00	1,727.00	0.00
412 State OTO FullTime Kindergarten Startup	0.00	20,087.66	-20,087.66
415 Indian Education for All	0.00	2,121.60	-2,121.60
432 Title III Part A English Language Acquisition	953.00	953.00	0.00
581 CARE	15,678.87	20,101.43	-4,422.56
770 IDEA Part B	367,944.00	367,944.46	-0.46
790 IDEA Preschool	9,942.00	9,942.00	0.00
803 Hope Donation	500.00	0.00	500.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
815 Community Foundation	3,000.00	3,039.14	-39.14
Total	<u>1,237,511.79</u>	<u>1,268,246.06</u>	<u>-30,734.27</u>



Trustees' Financial Summary

FY2011-12

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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	40,807.70	48,620.63
1112 District Levy - Personal Property	573.16	523.89
1190 Penalties and Interest on Taxes	291.28	315.36
1340 Fees for Adult Education	774.00	0.00
1510 Interest Earnings	844.31	756.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	43,290.45	50,216.57

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

PRC Program Function Object	2011 Value	2012 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	1,495.00	0.00
2XX Personal Services - Employee Benefits	8.34	0.00
6XX Supplies and Materials	15,892.10	0.00
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	19,711.91	19,761.97
2XX Personal Services - Employee Benefits	110.04	86.79
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	37,217.39	19,848.76

Schedule Of Changes Worksheet

Beginning Fund Balance	62,481.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	50,216.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	19,848.76	(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)
	92,849.76	(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	2011 Value	2012 Value
1510 Interest Earnings	158.38	106.55
1910 Rentals	2,180.00	1,430.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,338.38	1,536.55

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	1,786.49	568.27
2XX Personal Services - Employee Benefits	50.20	568.27
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,836.69	1,136.54

Schedule Of Changes Worksheet

Beginning Fund Balance		9,508.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,536.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,136.54	(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	0.00		
			(4b)
		0.00	
			(4)
Ending Fund Balance (1 + 2 - 3 + 4)		9,908.07	(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	2011 Value	2012 Value
1510 Interest Earnings	593.83	464.48
5300 Operating Transfers from Other Funds	9,000.00	7,600.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,593.83	8,064.48

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
1XX Personal Services - Salaries	0.00	17,205.01
2XX Personal Services - Employee Benefits	0.00	75.39
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	17,280.40

Schedule Of Changes Worksheet

Beginning Fund Balance	45,915.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,064.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	17,280.40	(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)	36,699.85	(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	2011 Value	2012 Value
1111 District Levy - Real Property	86,537.74	87,865.58
1112 District Levy - Personal Property	1,218.52	1,093.48
1113 District Levy - Heavy Motor Vehicles	630.07	0.00
1190 Penalties and Interest on Taxes	0.00	646.27
1510 Interest Earnings	170.79	618.07
3281 State Technology Aid	7,095.78	7,045.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	95,652.90	97,269.04

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	837.84	0.00
2XX Personal Services - Employee Benefits	894.89	0.00
3XX Purchased Professional and Technical Services	12,274.79	4,811.93
4XX Purchased Property Services	10,323.99	343.33
5XX Other Purchased Services	391.73	249.49
6XX Supplies and Materials	33,308.23	74,872.34
7XX Property and Equipment Acquisition	0.00	3,512.25
8XX Other Expenditures	0.00	128.67
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	58,031.47	83,918.01



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						38,968.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						97,269.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						83,918.01	(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	12,349.42	Less Last Year	114.03	(4b)		12,235.39	
						12,235.39	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						64,554.72	(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	2011 Value	2012 Value
1510 Interest Earnings	121.66	69.97
3445 State Combined Fund School Block Grant	6,075.70	6,075.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,197.36	6,145.67

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
221X Improvement of Instruction Services		
6XX Supplies and Materials	2,673.72	0.00
23XX Support Services - General Administration		
5XX Other Purchased Services	1,674.93	5,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,348.65	5,000.00

Schedule Of Changes Worksheet

Beginning Fund Balance	8,419.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,145.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,000.00	(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)	9,565.30	(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	2011 Value	2012 Value
1111 District Levy - Real Property	975,547.19	749,214.59
1112 District Levy - Personal Property	13,684.13	12,055.42
1190 Penalties and Interest on Taxes	7,108.05	6,834.00
1510 Interest Earnings	5,808.31	2,960.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,002,147.68	771,064.42

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
830 Special Assessments	1,363.34	1,451.92
840 Principal On Debt	760,000.00	505,000.00
850 Interest on Debt	261,680.00	237,705.00
860 Agent Fees/Issuance Costs	850.00	850.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,023,893.34	745,006.92

Schedule Of Changes Worksheet

Beginning Fund Balance	59,759.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	771,064.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	745,006.92	(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)	85,816.90	(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	2011 Value	2012 Value
1510 Interest Earnings	8,640.84	7,079.28
1900 Other Revenue from Local Sources	200,000.00	95,434.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	208,640.84	102,513.94

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	1,592.00
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	11,140.00	24,958.26
6XX Supplies and Materials	0.00	830.00
7XX Property and Equipment Acquisition	0.00	13,019.40
4XXX Facilities Acquisition and Construction Services		
3XX Purchased Professional and Technical Services	2,500.00	0.00
7XX Property and Equipment Acquisition	10,680.50	12,360.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	24,320.50	52,759.66

Schedule Of Changes Worksheet

Beginning Fund Balance	617,124.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	102,513.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	52,759.66	(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	11,140.00	(4b)
		-11,140.00
		-11,140.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	655,738.72	(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	2011 Value	2012 Value
1510 Interest Earnings	55.87	36.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	55.87	36.83

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

PRC Program Function Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	3,473.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	36.83	(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)	3,510.81	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

78 - Self Insurance Fund - Health

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	7,649.80	3,701.91
1970 Services Provided Other Funds	425,923.40	478,714.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	433,573.20	482,416.29

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

PRC Program Function Object	2011 Value	2012 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	628,475.37	489,572.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	629,825.37	490,922.95

Schedule Of Changes Worksheet

Beginning Fund Balance	325,093.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	482,416.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	490,922.95	(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)	316,587.17	(5)



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Detail Expenditure

Fund	Account	Description	2011 Value	2012 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	0.00	151,704.43
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	97,423.53
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	224,677.30
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	7,829.97
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	3,927,139.16	4,277,407.67
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	139,194.37	64,558.87
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	858.15	121.38
XX	XXX 26XX 41X	Energy Utility Services	198,269.24	158,934.27
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	10,680.50	12,360.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	36,257.00	29,404.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	174,336.90
b. Related Services Block Grant Entitlement	58,108.44
c. Total Entitlements Subject to Reversion	232,445.34

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)]	309,152.31
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	781,062.59
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 FY2014 Maximum Budget: 100%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	378,336.46	0.00	0.00	0.00	
280	1XXX	2XX	74,782.98	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	235,404.71	0.00	0.00	0.00	
280	21XX	2XX	26,018.39	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	58,255.34	0.00	0.00	0.00	
280	24XX	2XX	8,264.71	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			781,062.59	0.00	0.00	0.00	781,062.59

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 FY12.



Trustees' Financial Summary

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	59,988.00	0.00	0.00	0.00	59,988.00
Land Improvements	338,142.00	0.00	0.00	0.00	338,142.00
Buildings	21,534,592.00	0.00	12,360.00	0.00	21,546,952.00
Machinery and Equipment	233,491.00	0.00	46,440.00	0.00	279,931.00
Totals at Historical Cost	22,166,213.00	0.00	58,800.00	0.00	22,225,013.00
Governmental Activities, Capital Assets, net	22,166,213.00	0.00	58,800.00	0.00	22,225,013.00

* 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 FY2012	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	426,400.25	0.00	0.00
General Administration (23XX)	14,864.81	0.00	0.00
School Administration (24XX)	4,259.85	0.00	0.00
Operations and Maintenance (26XX)	36,401.31	0.00	0.00
Food Service (31XX)	1,611.77	0.00	0.00
Total Depreciation for FY2012	483,537.99	0.00	0.00

*** Has comment.



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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Bonds							
02/15/2004	205,000.00	0.00	70,000.00	0.00	135,000.00	65,000.00	70,000.00
07/15/2003	6,545,000.00	0.00	435,000.00	0.00	6,110,000.00	455,000.00	5,655,000.00
Compensated Absences	179,891.00	0.00	0.00	25,018.00	154,873.00	62,554.00	92,319.00
Other Post Employment Benefits	1,020,591.00	321,263.00	0.00	0.00	1,341,854.00	112,393.00	1,229,461.00
Total Governmental Activity	7,950,482.00	321,263.00	505,000.00	25,018.00	7,741,727.00	694,947.00	7,046,780.00
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.