



# Trustees' Financial Summary

FY2005-06

Submit ID: 0334-88001235

**15 Flathead County**  
**0334 Whitefish Elem**

### Due Dates:

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

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

## Certification

**Business Manager/Clerk** Danelle Reisch

Phone #: (406) 862-8643

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees** David Fern

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent** Marcia Sheffels

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

## Software

Accounting Package: Computer Software Associates

For FY06 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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PRC	Title	Project Type	Project Number	CFDA #
020	Aggregate Reim/Indirects	LOCAL		Local
128	E-Rate Reimbursement	LOCAL		
140	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	15-0334-14-06	84.367
150	Title I Improving Basic Programs	FEDERAL	15-0334-31-06	84.010A
270	Life Skills	LOCAL	N/A	
280	Medicaid Reimbursement	STATE	N/A	
281	Medicaid	STATE	None	State
291	Autism Program	LOCAL	N/A	
321	Tobacco Use Prevention	STATE	None	
390	Title V, Part A, Innovative Programs	FEDERAL	15-0334-39-06	84.298
405	State OTO Energy Cost Relief and Transportation	STATE	None	State
580	Title IV Safe and Drug-Free Schools	FEDERAL	15-0334-16-06	84.186A
605	Title II, Part D, Ed Technology	FEDERAL	15-0334-60-06	84.318
760	Services for Significant Needs Students	STATE	15-0334-76-06-P2	State
770	IDEA Part B	FEDERAL	15-0334-77-06	84.027
790	IDEA Preschool	FEDERAL	15-0334-79-06	84.173A



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	762,507.06	64,952.40		
02	Taxes Receivable - Real and Personal (120-149)	276,424.19	20,407.46		
03	Taxes Receivable - Protested (150-159)	6,032.18	445.84		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>1,044,963.43</b>	<b>85,805.70</b>		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	55.00			
25	Deferred Revenue (680)	282,456.37	20,853.30		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>282,511.37</b>	<b>20,853.30</b>		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	129,334.14			
48	Fund Balance for Budget (961-970)	633,117.92	64,952.40		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>762,452.06</b>	<b>64,952.40</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>1,044,963.43</b>	<b>85,805.70</b>		



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,376.09	291,522.20	149,937.64	28,016.29
02	Taxes Receivable - Real and Personal (120-149)	6,634.46			3,119.23
03	Taxes Receivable - Protested (150-159)	142.10			68.42
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			48,816.61	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>9,152.65</b>	<b>291,522.20</b>	<b>198,754.25</b>	<b>31,203.94</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	6,776.56		10,186.92	3,187.65
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>6,776.56</b>		<b>10,186.92</b>	<b>3,187.65</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			7,914.21	
48	Fund Balance for Budget (961-970)	2,376.09	291,522.20	180,653.12	28,016.29
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>2,376.09</b>	<b>291,522.20</b>	<b>188,567.33</b>	<b>28,016.29</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>9,152.65</b>	<b>291,522.20</b>	<b>198,754.25</b>	<b>31,203.94</b>



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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			9,733.28	22,626.29
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			9,733.28	22,626.29
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			9,733.28	22,626.29
52	<b>TOTAL FUND BALANCE/EQUITY</b>			9,733.28	22,626.29
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			9,733.28	22,626.29



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



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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	54,806.68	19,333.30		71,431.99
02	Taxes Receivable - Real and Personal (120-149)				97,325.13
03	Taxes Receivable - Protested (150-159)				2,122.50
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>54,806.68</b>	<b>19,333.30</b>		<b>170,879.62</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				99,447.63
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				<b>99,447.63</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	54,806.68	19,333.30		71,431.99
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>54,806.68</b>	<b>19,333.30</b>		<b>71,431.99</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>54,806.68</b>	<b>19,333.30</b>		<b>170,879.62</b>



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,402,023.96	2,993.92		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	2,402,023.96	2,993.92		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	131,349.41			
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>	131,349.41			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	84,768.93			
48	Fund Balance for Budget (961-970)	2,185,905.62	2,993.92		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	2,270,674.55	2,993.92		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	2,402,023.96	2,993.92		



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



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			455,224.81	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			455,224.81	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			22,994.92	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>			22,994.92	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>			432,229.89	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			455,224.81	



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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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



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



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



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## 01 - General Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	2,546,630.89	2,798,107.08
1112	District Levy - Personal Property	57,985.73	61,516.91
1190	Penalties and Interest on Taxes	19,318.27	22,238.21
1510	Interest Earnings	15,643.24	35,807.92
3110	Direct State Aid	2,345,132.14	2,491,353.79
3115	State Spec Ed Allowable Cost Pymt to Districts	242,746.05	262,514.81
3120	State Guaranteed Tax Base Aid	201,896.50	163,251.93
3440	State HB20/SB417 Prop Tax Reimb	4,572.16	3,434.70
3444	State School Block Grant	268,070.28	270,107.61
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>5,701,995.26</b>	<b>6,108,332.96</b>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	2,662,075.22	2,932,294.56
2XX	Personal Services - Employee Benefits	373,118.28	423,168.90
3XX	Purchased Professional and Technical Services	200.00	9,444.00
4XX	Purchased Property Services	166.35	318.44
5XX	Other Purchased Services	13,020.15	13,182.03
6XX	Supplies and Materials	102,787.00	189,953.74
7XX	Property and Equipment Acquisition	32,657.00	0.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	142,394.00	151,046.03
2XX	Personal Services - Employee Benefits	12,624.73	13,586.56
3XX	Purchased Professional and Technical Services	5,445.07	4,192.40
5XX	Other Purchased Services	1,370.99	473.30
6XX	Supplies and Materials	244.85	1,039.85
221X	Improvement of Instruction Services		
1XX	Personal Services - Salaries	109,009.67	116,152.44
2XX	Personal Services - Employee Benefits	14,985.90	18,028.57
3XX	Purchased Professional and Technical Services	2,697.50	3,499.84
4XX	Purchased Property Services	358.50	80.00
5XX	Other Purchased Services	2,467.44	2,547.97
6XX	Supplies and Materials	37,646.56	28,746.19
810	Dues and Fees	204.34	179.96
222X	Educational Media Services		
1XX	Personal Services - Salaries	122,341.51	136,369.65
2XX	Personal Services - Employee Benefits	10,525.75	11,183.37



# Trustees' Financial Summary

FY2005-06

Submit ID: 0334-88001235

15 Flathead County

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## 01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	222X	Educational Media Services			
		3XX	Purchased Professional and Technical Services	1,770.04	134.00
		4XX	Purchased Property Services	1,104.39	3,671.85
		6XX	Supplies and Materials	25,178.98	27,100.90
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	67,197.15	72,169.48
		2XX	Personal Services - Employee Benefits	8,229.62	9,679.05
		3XX	Purchased Professional and Technical Services	12,639.62	7,785.00
		4XX	Purchased Property Services	4,214.66	3,996.64
		5XX	Other Purchased Services	13,587.36	14,018.57
		6XX	Supplies and Materials	3,442.78	2,832.56
		810	Dues and Fees	5,467.66	6,954.87
		8XX	Other Expenditures	3,107.34	1,763.94
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	282,976.28	299,971.01
		2XX	Personal Services - Employee Benefits	33,393.95	39,682.84
		3XX	Purchased Professional and Technical Services	5,729.43	1,168.00
		4XX	Purchased Property Services	22,724.45	24,124.08
		5XX	Other Purchased Services	18,894.57	19,219.88
		6XX	Supplies and Materials	4,979.15	4,343.91
		810	Dues and Fees	1,298.00	1,301.00
		8XX	Other Expenditures	896.73	630.06
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	65,185.70	67,331.33
		2XX	Personal Services - Employee Benefits	14,552.58	13,211.88
		3XX	Purchased Professional and Technical Services	8,789.50	10,223.85
		4XX	Purchased Property Services	68.00	0.00
		5XX	Other Purchased Services	4,477.61	6,752.82
		6XX	Supplies and Materials	1,624.36	1,875.80
		810	Dues and Fees	405.01	446.34
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	271,673.89	301,352.96
		2XX	Personal Services - Employee Benefits	67,512.42	79,776.85
		3XX	Purchased Professional and Technical Services	17,857.82	9,053.14
		4XX	Purchased Property Services	263,419.73	244,931.13
		5XX	Other Purchased Services	47,933.59	49,053.01
		6XX	Supplies and Materials	34,639.21	24,756.27
		7XX	Property and Equipment Acquisition	6,935.00	11,451.41
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	76,883.48	0.00



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## 01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	250,097.98	170,425.64
		2XX	Personal Services - Employee Benefits	35,718.22	19,564.73
		5XX	Other Purchased Services	0.00	93.75
		6XX	Supplies and Materials	1.31	0.00
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	131,775.42	203,029.25
		2XX	Personal Services - Employee Benefits	13,996.43	21,385.08
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	38,617.00	43,822.78
		2XX	Personal Services - Employee Benefits	4,143.34	5,854.04
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	24,701.00	27,873.89
		2XX	Personal Services - Employee Benefits	2,049.39	464.02
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	90,544.50	96,162.50
		2XX	Personal Services - Employee Benefits	13,301.76	14,327.71
		4XX	Purchased Property Services	115.75	604.85
		5XX	Other Purchased Services	212.05	467.16
		6XX	Supplies and Materials	5,560.92	5,144.06
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	6,138.53	6,453.64
		2XX	Personal Services - Employee Benefits	29.86	37.98
		4XX	Purchased Property Services	1,000.00	3.79
		5XX	Other Purchased Services	0.00	270.00
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	5,546.01	6,255.67
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	15,853.46	20,758.20
		2XX	Personal Services - Employee Benefits	78.82	124.62
		3XX	Purchased Professional and Technical Services	2,256.74	2,481.69
		5XX	Other Purchased Services	1,373.76	1,373.75



# Trustees' Financial Summary

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## 01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		6XX	Supplies and Materials	426.10	407.57
910	Food Services				
	31XX	Food Services			
		7XX	Property and Equipment Acquisition	0.00	11,406.00
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	4,100.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>5,694,769.22</u>	<u>6,077,044.60</u>

### Schedule of Changes Worksheet

Beginning Fund Balance					687,568.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6,108,332.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,077,044.60	(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	129,334.14	Less Last Year	85,739.43	(4b)	43,594.71	
					43,594.71	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					762,452.06	(5)



# Trustees' Financial Summary

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## 10 - Transportation Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	180,120.41	206,454.50
1112 District Levy - Personal Property	4,461.48	4,371.58
1190 Penalties and Interest on Taxes	1,479.96	1,892.06
1410 Individual Transportation Fees	25.00	0.00
1510 Interest Earnings	1,031.55	1,585.96
2220 County On-Schedule Trans Reimb	61,034.68	60,974.58
3210 State On-Schedule Trans Reimb	61,034.69	60,974.58
3440 State HB20/SB417 Prop Tax Reimb	491.69	126.64
3444 State School Block Grant	11,536.34	11,624.02
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>321,215.80</b>	<b>348,003.92</b>

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	10,715.04	11,250.12
2XX Personal Services - Employee Benefits	52.12	66.04
25XX Support Services - Business		
1XX Personal Services - Salaries	4,614.92	4,712.52
2XX Personal Services - Employee Benefits	22.46	27.64
27XX Student Transportation Services		
1XX Personal Services - Salaries	16,917.05	17,059.31
2XX Personal Services - Employee Benefits	2,932.51	2,296.11
5XX Other Purchased Services	242,538.40	267,746.16
6XX Supplies and Materials	43.31	478.88
280 Special Education - Local and State		
27XX Student Transportation Services		
5XX Other Purchased Services	52,404.73	57,097.66
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>330,240.54</b>	<b>360,734.44</b>



# Trustees' Financial Summary

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## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						77,682.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						348,003.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						360,734.44	(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)						64,952.40	(5)



# Trustees' Financial Summary

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## 13 - Tuition Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	77,968.01	66,958.04
1112 District Levy - Personal Property	1,523.29	1,824.44
1190 Penalties and Interest on Taxes	475.27	612.82
1510 Interest Earnings	91.96	441.93
3440 State HB20/SB417 Prop Tax Reimb	97.66	76.71
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>80,156.19</b>	<b>69,913.94</b>

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	360.00	0.00
280 Special Education - Local and State		
1XXX Instruction		
5XX Other Purchased Services	80,081.00	66,739.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>80,441.00</b>	<b>66,739.00</b>

## Schedule of Changes Worksheet

Beginning Fund Balance	-798.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	69,913.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	66,739.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	2,376.09	(5)



# Trustees' Financial Summary

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## 14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	4,228.43	9,731.61
2240 County Retirement Distribution	653,473.10	698,008.71
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>657,701.53</b>	<b>707,740.32</b>

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	398,373.60	435,404.43
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	21,333.32	22,601.70
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	16,245.29	16,431.21
222X Educational Media Services		
2XX Personal Services - Employee Benefits	18,514.21	20,350.44
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	11,699.63	12,422.23
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	42,060.82	44,367.74
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	9,973.60	10,568.48
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	38,839.64	42,425.90
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,274.21	1,388.80
4XXX Facilities Acquisition and Construction Services		
2XX Personal Services - Employee Benefits	127.86	0.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	36,348.30	23,224.32
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	18,294.86	28,866.67
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	5,902.56	6,676.69



# Trustees' Financial Summary

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## 14 - Retirement Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	2,689.19	3,005.41
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	13,495.23	0.00
394	State Career & Technical Ed Entitlement - Family & Consu				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	8,263.32
395	State Career & Technical Ed Entitlement - Technology Ed/				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	6,018.36
610	Adult Continuing Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	495.40	88.48
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	2,421.42	2,727.69
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	916.69	979.87
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	2,444.94	2,946.13
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				641,450.77	688,757.87



# Trustees' Financial Summary

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## 14 - Retirement Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					272,539.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					707,740.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					688,757.87	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					291,522.20	(5)



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
<b>020 Aggregate Reim/Indirects</b>	
1510 Interest Earnings	5,981.30
<b>128 E-Rate Reimbursement</b>	
1900 Other Revenue from Local Sources	10,369.16
<b>140 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	150,570.78
<b>150 Title I Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	518,967.00
<b>270 Life Skills</b>	
1900 Other Revenue from Local Sources	433.35
<b>280 Medicaid Reimbursement</b>	
3355 Medicaid - Miscellaneous	25,685.23
<b>281 Medicaid</b>	
3357 Montana Administrative Claiming Reimbursement	29,897.52
<b>291 Autism Program</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	14,011.73
<b>321 Tobacco Use Prevention</b>	
3290 State - Other State Grants	5,788.00
<b>390 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	12,323.00
<b>405 State OTO Energy Cost Relief and Transportation</b>	
3630 OTO State Energy Cost Relief & Transportation	15,916.83
<b>580 Title IV Safe and Drug-Free Schools</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	18,109.03
<b>605 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	9,720.05
<b>760 Services for Significant Needs Students</b>	
3610 Services for Significant Needs Students	10,000.00
<b>770 IDEA Part B</b>	
4560 IDEA, Part B, Children with Disabilities	394,084.83
<b>790 IDEA Preschool</b>	
4570 IDEA Preschool	10,375.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,232,232.81

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



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

PRC Program Function Object	2006 Value
<b>020 Aggregate Reim/Indirects</b>	
1XX Regular Education Programs - Elementary/Secondary	
25XX Support Services - Business	
6XX Supplies and Materials	5,104.05
<b>128 E-Rate Reimbursement</b>	
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	38.25
5XX Other Purchased Services	6,000.00
<b>128 Subtotal</b>	6,038.25
<b>140 Title II, Part A, Teacher/Principal Train/Recruit</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	117,101.00
2XX Personal Services - Employee Benefits	33,469.78
<b>140 Subtotal</b>	150,570.78
<b>150 Title I Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	379,561.96
2XX Personal Services - Employee Benefits	102,100.74
5XX Other Purchased Services	1,133.62
6XX Supplies and Materials	18,772.65
221X Improvement of Instruction Services	
5XX Other Purchased Services	17,398.03
<b>150 Subtotal</b>	518,967.00
<b>270 Life Skills</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	125.10
<b>280 Medicaid Reimbursement</b>	
280 Special Education - Local and State	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	4,383.59



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
280 Special Education - Local and State	
21XX Support Services - Students	
5XX Other Purchased Services	5,019.84
6XX Supplies and Materials	16,073.81
	16,073.81
<b>280 Subtotal</b>	<b>25,477.24</b>
<b>321 Tobacco Use Prevention</b>	
329 State Miscellaneous Grants	
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	1,800.00
5XX Other Purchased Services	34.96
6XX Supplies and Materials	3,953.04
	3,953.04
<b>321 Subtotal</b>	<b>5,788.00</b>
<b>390 Title V, Part A, Innovative Programs</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	9,641.20
2XX Personal Services - Employee Benefits	2,681.80
	2,681.80
<b>390 Subtotal</b>	<b>12,323.00</b>
<b>580 Title IV Safe and Drug-Free Schools</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	10,535.00
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
21XX Support Services - Students	
5XX Other Purchased Services	872.19
6XX Supplies and Materials	15.00
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	6,168.00
2XX Personal Services - Employee Benefits	518.84
	518.84
<b>580 Subtotal</b>	<b>18,109.03</b>



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
<b>605 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
3XX Purchased Professional and Technical Services	6,628.64
5XX Other Purchased Services	1,991.41
6XX Supplies and Materials	1,100.00
	9,720.05
<b>605 Subtotal</b>	
<b>760 Services for Significant Needs Students</b>	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	10,000.00
<b>770 IDEA Part B</b>	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	241,430.72
2XX Personal Services - Employee Benefits	97,145.18
4XX Purchased Property Services	288.00
5XX Other Purchased Services	929.78
6XX Supplies and Materials	5,725.82
21XX Support Services - Students	
2XX Personal Services - Employee Benefits	557.44
3XX Purchased Professional and Technical Services	35,474.50
810 Dues and Fees	662.00
24XX Support Services - School Administration	
810 Dues and Fees	540.00
27XX Student Transportation Services	
5XX Other Purchased Services	11,331.39
	394,084.83
<b>770 Subtotal</b>	
<b>790 IDEA Preschool</b>	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	8,167.45
2XX Personal Services - Employee Benefits	2,207.55
	10,375.00
<b>790 Subtotal</b>	



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## 15 - Miscellaneous Programs Fund

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	1,166,682.33
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### Schedule of Changes Worksheet

Beginning Fund Balance	119,879.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,232,232.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,166,682.33	(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                    7,914.21    Less Last Year                    4,776.57                    (4b)                    3,137.64		
	3,137.64	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	188,567.33	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
020 Aggregate Reim/Indirects	5,981.30	5,104.05	877.25
128 E-Rate Reimbursement	10,369.16	6,038.25	4,330.91
140 Title II, Part A, Teacher/Principal Train/Recruit	150,570.78	150,570.78	0.00
150 Title I Improving Basic Programs	518,967.00	518,967.00	0.00
270 Life Skills	433.35	125.10	308.25
280 Medicaid Reimbursement	25,685.23	25,477.24	207.99
281 Medicaid	29,897.52	0.00	29,897.52
291 Autism Program	14,011.73	0.00	14,011.73
321 Tobacco Use Prevention	5,788.00	5,788.00	0.00
390 Title V, Part A, Innovative Programs	12,323.00	12,323.00	0.00
405 State OTO Energy Cost Relief and Transportation	15,916.83	0.00	15,916.83
580 Title IV Safe and Drug-Free Schools	18,109.03	18,109.03	0.00
605 Title II, Part D, Ed Technology	9,720.05	9,720.05	0.00
760 Services for Significant Needs Students	10,000.00	10,000.00	0.00
770 IDEA Part B	394,084.83	394,084.83	0.00
790 IDEA Preschool	10,375.00	10,375.00	0.00
<b>Total</b>	1,232,232.81	1,166,682.33	65,550.48



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## 17 - Adult Education Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	27,899.69	31,652.10
1112 District Levy - Personal Property	560.06	681.16
1190 Penalties and Interest on Taxes	202.31	238.83
1340 Fees for Adult Education	3,923.00	410.00
1510 Interest Earnings	439.53	728.98
3440 State HB20/SB417 Prop Tax Reimb	13.06	12.00

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

33,037.65	33,723.07
-----------	-----------

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

PRC Program Function Object	2005 Value	2006 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	3,300.00	598.00
2XX Personal Services - Employee Benefits	16.06	3.53
6XX Supplies and Materials	23,773.22	1,810.32
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	15,868.00	17,839.99
2XX Personal Services - Employee Benefits	77.20	104.66

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

43,034.48	20,356.50
-----------	-----------

## Schedule of Changes Worksheet

Beginning Fund Balance	14,649.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	33,723.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	20,356.50	(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)	28,016.29	(5)



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## 20 - Lease-Rental Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	227.58	380.31
1910 Rentals	994.00	690.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,221.58	1,070.31

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	2,000.00	514.86
2XX Personal Services - Employee Benefits	0.00	33.63
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,000.00	548.49

## Schedule of Changes Worksheet

Beginning Fund Balance	9,211.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,070.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	548.49	(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)	9,733.28	(5)



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## 21 - Compensated Absence Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	445.39	1,004.92
5300 Operating Transfers from Other Funds	4,100.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,545.39	1,004.92

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
24XX Support Services - School Administration		
1XX Personal Services - Salaries	4,969.95	3,967.35
2XX Personal Services - Employee Benefits	24.17	23.49
25XX Support Services - Business		
1XX Personal Services - Salaries	0.00	2,746.49
2XX Personal Services - Employee Benefits	0.00	15.98
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	2,561.09	0.00
2XX Personal Services - Employee Benefits	152.82	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	7,708.03	6,753.31

### Schedule of Changes Worksheet

Beginning Fund Balance	28,374.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,004.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,753.31	(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)	22,626.29	(5)



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## 28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	673.57	2,152.85
3281 State Technology Aid	22,906.81	35,190.11
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	23,580.38	37,342.96

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
221X Improvement of Instruction Services		
6XX Supplies and Materials	3,733.28	9,450.00
7XX Property and Equipment Acquisition	9,284.38	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	13,017.66	9,450.00

## Schedule of Changes Worksheet

Beginning Fund Balance	26,913.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	37,342.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,450.00	(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)	54,806.68	(5)



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## 29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	281.52	626.55
3445 State Combined Fund School Block Grant	5,805.87	5,849.99
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	6,087.39	6,476.54

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
221X Improvement of Instruction Services		
6XX Supplies and Materials	6,000.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	6,000.00	0.00

## Schedule of Changes Worksheet

Beginning Fund Balance	18,856.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,476.54	(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	6,000.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	-6,000.00	(4)
	19,333.30	(5)



# Trustees' Financial Summary

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## 50 - Debt Service Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	922,136.89	985,410.97
1112	District Levy - Personal Property	19,700.48	21,977.97
1190	Penalties and Interest on Taxes	5,701.46	7,705.43
1510	Interest Earnings	8,465.09	14,111.74
3440	State HB20/SB417 Prop Tax Reimb	1,348.63	1,007.35
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		957,352.55	1,030,213.46

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
	830 Special Assessments	1,263.84	1,263.82
	840 Principal On Debt	715,000.00	655,000.00
	850 Interest on Debt	388,815.40	357,745.00
	860 Agent Fees/Issuance Costs	725.00	850.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		1,105,804.24	1,014,858.82

## Schedule of Changes Worksheet

Beginning Fund Balance		56,077.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,030,213.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,014,858.82	(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)		71,431.99	(5)



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## 60 - Building Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	138,568.95	145,734.02
1900 Other Revenue from Local Sources	444,769.53	233,116.90
1920 Contributions/Donations from Private Sources	0.00	286,100.54
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	583,338.48	664,951.46

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	0.00	2,000.00
25XX Support Services - Business		
5XX Other Purchased Services	0.00	414.00
6XX Supplies and Materials	3,030.00	0.00
4XXX Facilities Acquisition and Construction Services		
2XX Personal Services - Employee Benefits	7.95	0.00
3XX Purchased Professional and Technical Services	174,686.05	194,270.61
5XX Other Purchased Services	0.00	6,238.00
6XX Supplies and Materials	62,459.63	125,909.55
7XX Property and Equipment Acquisition	4,990,112.02	3,221,248.86
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	5,230,295.65	3,550,081.02



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## 60 - Building Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					5,113,094.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					664,951.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,550,081.02	(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	84,768.93	Less Last Year	42,058.96	(4b)	42,709.97	
					42,709.97	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,270,674.55	(5)



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## 61 - Building Reserve Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	50.83	113.58
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	50.83	113.58

### Schedule of Changes Worksheet

Beginning Fund Balance	2,880.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	113.58	(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)	2,993.92	(5)



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## 78 - Self Insurance Fund - Health

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	3,852.79	14,239.06
1970 Services Provided Other Funds	290,290.73	282,186.39
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	294,143.52	296,425.45

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

PRC Program Function Object	2005 Value	2006 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
2XX Personal Services - Employee Benefits	152,734.68	152,140.28
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	152,734.68	152,140.28

## Schedule of Changes Worksheet

Beginning Fund Balance	287,944.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	296,425.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	152,140.28	(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)	432,229.89	(5)



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Fund	Account	Description	2005 Value	2006 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	157,782.57	91,447.01
XX	39X 1XXX	112 Certified Teacher Staff Salaries	52,113.00	95,860.00
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	125,697.40	152,119.54
XX	457 1XXX	112 Certified Teacher Staff Salaries	8,156.49	8,167.45
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	2,828,539.15	3,271,357.43
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	104,590.77	160,472.41
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	169.85
XX	XXX 26XX	41X Energy Utility Services	176,728.54	169,205.95
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	5,045,007.06	3,215,458.86
XX	XXX 4XXX	73X Major Equipment-New	21,988.44	5,790.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	80,081.00	66,739.00
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	360.00	0.00



# Trustees' Financial Summary

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## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	163,539.09
b. Related Services Block Grant Entitlement	54,505.17
c. Total Entitlements Subject to Reversion	218,044.26

## 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)]	289,998.87
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	464,175.27
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, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.*

*All MAEFAIRS filers and paper filers must record the following adjusting entry in your General Fund as of 06/30:*

<u>General Ledger</u>	<u>Debit</u>	<u>Credit</u>
X01-402 Revenue	0.00	
X01-680 Deferred Revenue		0.00

*A Special Education Reversion Amount greater than zero on line (g) above reduces revenue 3115-State Special Education Allowable Cost Payment to Districts recorded in the Trustees' Financial Summary (TFS) General Fund (Fund 01). MAEFAIRS records the reduction of special education revenue on the TFS, however, paper filers must make the following adjusting entry on their books.*

### Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
--------------------------------------	------

*Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.*

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

**Percentage of Special Ed Funding in FY2008 Maximum Budget: 77%**



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	170,425.64	0.00	0.00	0.00
280	1XXX	2XX	19,564.73	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	93.75	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	203,029.25	0.00	0.00	0.00
280	21XX	2XX	21,385.08	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	43,822.78	0.00	0.00	0.00
280	24XX	2XX	5,854.04	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00
<b>Totals</b>			464,175.27	0.00	0.00	0.00 464,175.27



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*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.*



# Trustees' Financial Summary

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<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjustments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	59,988.00	0.00	0.00	0.00	59,988.00
Land Improvements	333,007.00	0.00	5,135.00	0.00	338,142.00
Buildings	4,866,211.00	0.00	0.00	314,987.00	4,551,224.00
Machinery And Equipment	201,234.00	0.00	36,179.00	29,529.00	207,884.00
Construction in Progress	6,331,815.00	0.00	3,347,625.00	0.00	9,679,440.00
Totals at historical cost	11,792,255.00	0.00	3,388,939.00	344,516.00	14,836,678.00
Governmental activities, capital assets, net	11,792,255.00	0.00	3,388,939.00	344,516.00	14,836,678.00

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

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

<b>Depreciation by Function for FY2006</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	113,539.34	0.00	0.00
School Administration (24XX)	1,157.40	0.00	0.00
Operations and Maintenance (26XX)	7,486.66	0.00	0.00
Food Service (31XX)	8,793.54	0.00	0.00
Extracurricular (34XX, 35XX)	1,210.51	0.00	0.00
Total Depreciation for FY2006	132,187.45	0.00	0.00



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0334 Whitefish Elem

	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
<b>Governmental Activities *</b>							
General Obligation Bonds:							
7/15/2003 Issue	8,835,000.00	0.00	345,000.00	0.00	8,490,000.00	360,000.00	8,130,000.00
2/15/2004 Issue	655,000.00	0.00	80,000.00	0.00	575,000.00	75,000.00	500,000.00
5/19/2004 Issue	1,485,000.00	0.00	230,000.00	0.00	1,255,000.00	235,000.00	1,020,000.00
Compensated	128,552.15	11,694.00	0.00	0.00	140,246.15	54,842.00	85,404.15
Other	36,228.88	79,488.00	0.00	0.00	115,716.88	20,077.00	95,639.88
Total Governmental Activity							
Long-Term Liabilities	11,139,781.03	91,182.00	655,000.00	0.00	10,575,963.03	744,919.00	9,831,044.03

\* 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.