



# Trustees' Financial Summary

FY2005-06

Submit ID: 0335-12815610

**15 Flathead County  
0335 Whitefish H S**

### Due Dates:

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

County Supt. transmits to the Office of Public Instruction 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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**0335 Whitefish H S**

PRC	Title	Project Type	Project Number	CFDA #
020	Aggregate Reim/Indirects	LOCAL		Local
023	Newsletter	LOCAL		
200	SOAR Challenge Course	LOCAL	N/A	Local
201	Eating Disorder	LOCAL	N/A	
203	HS Summer School	LOCAL	None	
205	Glacier Fund	LOCAL		
218	Freeflow	LOCAL		
228	E-Rate Reimbursement	LOCAL		
325	Jobs for Montana Graduates	STATE	4-040	State
391	Vo Ed Carl Perkins Basic Grant	FEDERAL	15-0335-81-06BG	84.048A
401	Vo Ed Business/Marketing	STATE	N/A	State
402	Vo Ed Family & Cons Sci	STATE	N/A	State
403	Vo Ed Tech Ed	STATE	N/A	State
405	State OTO Energy Cost Relief and Transportation	STATE	None	State
500	Coke	LOCAL	N/A	
502	MAGIP	LOCAL		



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FY2005-06

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15 Flathead County  
0335 Whitefish H S

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)	440,737.02	27,533.41		-2,166.46
02	Taxes Receivable - Real and Personal (120-149)	194,031.27	8,870.81		
03	Taxes Receivable - Protested (150-159)	6,378.72	308.61		
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>641,147.01</b>	<b>36,712.83</b>		<b>-2,166.46</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				3,934.05
25	Deferred Revenue (680)	200,409.99	9,179.42		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>200,409.99</b>	<b>9,179.42</b>		<b>3,934.05</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	30,724.46			6.24
48	Fund Balance for Budget (961-970)	410,012.56	27,533.41		-6,106.75
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>440,737.02</b>	<b>27,533.41</b>		<b>-6,100.51</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>641,147.01</b>	<b>36,712.83</b>		<b>-2,166.46</b>



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15 Flathead County  
0335 Whitefish H S

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)	-1,490.28	218,002.57	114,353.65	
02	Taxes Receivable - Real and Personal (120-149)	1,826.60			
03	Taxes Receivable - Protested (150-159)	55.33			
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>391.65</b>	<b>218,002.57</b>	<b>114,353.65</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)	1,881.93			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>1,881.93</b>			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			8,837.37	
48	Fund Balance for Budget (961-970)	-1,490.28	218,002.57	105,516.28	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>-1,490.28</b>	<b>218,002.57</b>	<b>114,353.65</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>391.65</b>	<b>218,002.57</b>	<b>114,353.65</b>	



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FY2005-06

Submit ID: 0335-12815610

15 Flathead County  
0335 Whitefish H S

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)	57,117.62		9,945.62	17,714.30
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)	15,725.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>72,842.62</b>		<b>9,945.62</b>	<b>17,714.30</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)	72,842.62		9,945.62	17,714.30
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>72,842.62</b>		<b>9,945.62</b>	<b>17,714.30</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>72,842.62</b>		<b>9,945.62</b>	<b>17,714.30</b>



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FY2005-06

Submit ID: 0335-12815610

15 Flathead County  
0335 Whitefish H S

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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FY2005-06

Submit ID: 0335-12815610

15 Flathead County  
0335 Whitefish H S

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)	58,863.16	3,691.59	216,150.86	8,603.22
02	Taxes Receivable - Real and Personal (120-149)				17.38
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>	<b>58,863.16</b>	<b>3,691.59</b>	<b>216,150.86</b>	<b>8,620.60</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)				17.38
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				<b>17.38</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)	58,863.16	3,691.59	216,150.86	8,603.22
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>58,863.16</b>	<b>3,691.59</b>	<b>216,150.86</b>	<b>8,603.22</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>58,863.16</b>	<b>3,691.59</b>	<b>216,150.86</b>	<b>8,620.60</b>



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0335 Whitefish H S

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)	220,565.20	14,510.89		
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>	220,565.20	14,510.89		
<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>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	63,664.40			
48	Fund Balance for Budget (961-970)	156,900.80	14,510.89		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	220,565.20	14,510.89		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	220,565.20	14,510.89		



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0335 Whitefish H S

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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0335 Whitefish H S

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)				
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)				
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>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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0335 Whitefish H S

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)	17,705.49	4,719.90	226,711.60	7,966.85
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>	17,705.49	4,719.90	226,711.60	7,966.85
<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>	17,705.49	4,719.90	226,711.60	7,966.85
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	17,705.49	4,719.90	226,711.60	7,966.85



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15 Flathead County  
0335 Whitefish H S

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)	360,964.64	140,749.57		25,795.20
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>360,964.64</b>	<b>140,749.57</b>		<b>25,795.20</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	335,624.72	140,749.57		
24	Other Current Liabilities (621-679)	25,339.92			25,795.20
35	<b>TOTAL LIABILITIES</b>	<b>360,964.64</b>	<b>140,749.57</b>		<b>25,795.20</b>
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>360,964.64</b>	<b>140,749.57</b>		<b>25,795.20</b>



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15 Flathead County  
0335 Whitefish H S

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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0335 Whitefish H S

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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0335 Whitefish H S**

## 01 - General Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	1,737,519.62	1,931,638.34
1112	District Levy - Personal Property	37,887.27	42,226.17
1190	Penalties and Interest on Taxes	12,726.53	15,276.91
1510	Interest Earnings	9,503.47	20,400.19
3110	Direct State Aid	1,729,023.94	1,923,924.65
3115	State Spec Ed Allowable Cost Pymt to Districts	121,347.72	139,814.64
3120	State Guaranteed Tax Base Aid	231,028.11	198,084.12
3440	State HB20/SB417 Prop Tax Reimb	5,186.46	3,897.74
3444	State School Block Grant	177,740.47	179,091.30
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>4,061,963.59</b>	<b>4,454,354.06</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	1,648,953.06	1,804,350.32
2XX	Personal Services - Employee Benefits	246,249.42	252,507.42
3XX	Purchased Professional and Technical Services	522.00	18,589.00
4XX	Purchased Property Services	1,306.52	11,557.00
5XX	Other Purchased Services	8,368.62	10,648.49
6XX	Supplies and Materials	99,418.58	110,870.95
21XX	Support Services - Students		
1XX	Personal Services - Salaries	169,302.12	184,835.71
2XX	Personal Services - Employee Benefits	27,403.69	29,528.26
3XX	Purchased Professional and Technical Services	3,188.34	6,448.70
5XX	Other Purchased Services	584.75	625.24
6XX	Supplies and Materials	1,492.91	637.46
221X	Improvement of Instruction Services		
1XX	Personal Services - Salaries	55,911.86	57,329.62
2XX	Personal Services - Employee Benefits	7,525.09	9,870.43
3XX	Purchased Professional and Technical Services	1,783.05	1,339.10
4XX	Purchased Property Services	33.00	115.00
5XX	Other Purchased Services	1,196.33	1,426.20
6XX	Supplies and Materials	18,739.96	18,362.23
810	Dues and Fees	102.66	91.04
222X	Educational Media Services		
1XX	Personal Services - Salaries	97,073.83	105,556.46
2XX	Personal Services - Employee Benefits	13,333.53	14,383.04
3XX	Purchased Professional and Technical Services	1,239.00	1,985.48



# Trustees' Financial Summary

FY2005-06

Submit ID: 0335-12815610

15 Flathead County  
0335 Whitefish H S

## 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			
		4XX	Purchased Property Services	2,691.15	2,548.00
		6XX	Supplies and Materials	21,745.82	22,273.87
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	34,262.67	35,915.90
		2XX	Personal Services - Employee Benefits	4,153.61	4,762.85
		3XX	Purchased Professional and Technical Services	6,319.77	4,157.75
		4XX	Purchased Property Services	2,107.39	1,997.90
		5XX	Other Purchased Services	6,734.13	7,026.91
		6XX	Supplies and Materials	1,726.74	1,430.27
		810	Dues and Fees	4,288.03	4,027.13
		8XX	Other Expenditures	0.00	631.27
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	221,850.79	217,049.79
		2XX	Personal Services - Employee Benefits	34,248.58	39,671.65
		3XX	Purchased Professional and Technical Services	5,473.68	1,899.00
		4XX	Purchased Property Services	15,592.19	18,735.78
		5XX	Other Purchased Services	24,834.34	23,088.89
		6XX	Supplies and Materials	2,319.92	2,709.32
		7XX	Property and Equipment Acquisition	0.00	7,625.00
		810	Dues and Fees	2,771.70	2,258.28
		8XX	Other Expenditures	0.00	3,029.41
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	32,887.17	33,550.35
		2XX	Personal Services - Employee Benefits	7,283.17	6,596.80
		3XX	Purchased Professional and Technical Services	4,393.75	5,186.86
		4XX	Purchased Property Services	34.00	0.00
		5XX	Other Purchased Services	2,282.58	3,232.10
		6XX	Supplies and Materials	834.45	941.26
		810	Dues and Fees	189.99	223.66
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	166,027.20	168,862.44
		2XX	Personal Services - Employee Benefits	37,075.96	43,342.17
		3XX	Purchased Professional and Technical Services	15,865.42	27,519.22
		4XX	Purchased Property Services	136,164.37	139,320.71
		5XX	Other Purchased Services	24,903.97	25,923.84
		6XX	Supplies and Materials	29,989.59	28,049.90
		7XX	Property and Equipment Acquisition	5,035.00	2,472.71
	4XXX	Facilities Acquisition and Construction Services			
		3XX	Purchased Professional and Technical Services	0.00	1,650.35
		7XX	Property and Equipment Acquisition	8,228.37	657.28



# Trustees' Financial Summary

FY2005-06

Submit ID: 0335-12815610

15 Flathead County  
0335 Whitefish H S

## 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	85,960.15	134,709.98
		2XX	Personal Services - Employee Benefits	21,020.09	30,066.11
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	41,008.66	46,095.37
		2XX	Personal Services - Employee Benefits	7,959.15	6,613.18
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	19,307.00	20,269.15
		2XX	Personal Services - Employee Benefits	2,071.42	2,749.68
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	2,534.60	2,661.30
		2XX	Personal Services - Employee Benefits	12.33	15.76
		5XX	Other Purchased Services	1,837.22	800.67
		6XX	Supplies and Materials	0.00	575.67
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	241,485.23	263,090.49
		2XX	Personal Services - Employee Benefits	30,662.49	33,030.65
		4XX	Purchased Property Services	676.05	1,409.14
		5XX	Other Purchased Services	262.86	41.34
		6XX	Supplies and Materials	16,240.43	16,812.52
		810	Dues and Fees	208.00	0.00
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	8,893.99	9,397.91
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	25,183.97	30,455.23
		2XX	Personal Services - Employee Benefits	118.80	179.39
		4XX	Purchased Property Services	3,071.25	15.00
		5XX	Other Purchased Services	17,518.80	9,395.08
		6XX	Supplies and Materials	3,126.95	3,264.51
		810	Dues and Fees	5,524.99	4,981.00
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	67,280.12	75,401.31
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	132,974.07	146,191.19



# Trustees' Financial Summary

FY2005-06

Submit ID: 0335-12815610

15 Flathead County  
0335 Whitefish H S

## 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			
		2XX	Personal Services - Employee Benefits	6,022.31	6,633.72
		5XX	Other Purchased Services	24,950.15	38,110.63
		6XX	Supplies and Materials	21,902.83	15,958.89
		810	Dues and Fees	787.50	712.96
910	Food Services				
	31XX	Food Services			
		7XX	Property and Equipment Acquisition	0.00	5,703.00
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	5,400.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>4,060,045.23</u>	<u>4,434,766.60</u>

### Schedule of Changes Worksheet

Beginning Fund Balance					469,190.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,454,354.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,434,766.60	(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	30,724.46	Less Last Year	78,765.76	(4b)	-48,041.30	
					-48,041.30	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					440,737.02	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0335-12815610

**15 Flathead County  
0335 Whitefish H S**

## 10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	80,946.67	88,080.02
1112	District Levy - Personal Property	1,881.65	1,963.05
1190	Penalties and Interest on Taxes	638.26	743.69
1510	Interest Earnings	382.70	616.96
2220	County On-Schedule Trans Reimb	25,431.19	25,342.09
3210	State On-Schedule Trans Reimb	25,431.20	25,342.10
3440	State HB20/SB417 Prop Tax Reimb	352.43	258.20
3444	State School Block Grant	5,417.32	5,458.49
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>140,481.42</u>	<u>147,804.60</u>

### 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	5,355.96	5,625.07
2XX	Personal Services - Employee Benefits	26.04	33.01
25XX	Support Services - Business		
1XX	Personal Services - Salaries	2,307.98	2,356.32
2XX	Personal Services - Employee Benefits	11.23	13.87
27XX	Student Transportation Services		
5XX	Other Purchased Services	131,095.80	145,687.59
6XX	Supplies and Materials	9.95	9.99
280	Special Education - Local and State		
27XX	Student Transportation Services		
5XX	Other Purchased Services	852.50	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>139,659.46</u>	<u>153,725.85</u>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0335-12815610

15 Flathead County

0335 Whitefish H S

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						33,454.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						147,804.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						153,725.85	(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)						27,533.41	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0335-12815610

**15 Flathead County  
0335 Whitefish H S**

## 12 - School Food Services Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	207.74	292.17
1611 National School Lunch Program	87,301.20	90,580.35
1612 School Breakfast Program	2,400.00	3,146.00
1630 Catering Sales	485.70	33.62
1632 Daily Adult Sales	1,880.25	2,976.46
1634 Daily Ala Carte Sales	61,265.21	78,185.70
3220 State Food Services Match	877.08	1,148.39
4550 Federal Child Nutrition	116,577.11	126,349.59
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	270,994.29	302,712.28

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

PRC Program Function Object	2005 Value	2006 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	124,085.25	132,381.15
2XX Personal Services - Employee Benefits	37,706.68	40,933.26
3XX Purchased Professional and Technical Services	1,306.45	1,376.18
4XX Purchased Property Services	2,656.97	6,804.91
5XX Other Purchased Services	2,225.88	683.54
6XX Supplies and Materials	111,623.84	129,505.73
810 Dues and Fees	89.00	94.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	279,694.07	311,778.77



# Trustees' Financial Summary

FY2005-06

Submit ID: 0335-12815610

15 Flathead County

0335 Whitefish H S

## 12 - School Food Services Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					3,607.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					302,712.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					311,778.77	(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	6.24	Less Last Year	648.08	(4b)	-641.84	
					-641.84	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					-6,100.51	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0335-12815610

15 Flathead County  
0335 Whitefish H S

## 13 - Tuition Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	10,323.26	18,398.54
1112 District Levy - Personal Property	254.18	270.02
1190 Penalties and Interest on Taxes	84.83	105.63
1510 Interest Earnings	20.71	45.31
3440 State HB20/SB417 Prop Tax Reimb	19.28	12.68
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>10,702.26</b>	<b>18,832.18</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	0.00	2,740.00
280 Special Education - Local and State		
1XXX Instruction		
5XX Other Purchased Services	10,931.00	17,534.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>10,931.00</b>	<b>20,274.00</b>

## Schedule of Changes Worksheet

Beginning Fund Balance	-48.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18,832.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	20,274.00	(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)	-1,490.28	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0335-12815610

**15 Flathead County  
0335 Whitefish H S**

## 14 - Retirement Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	3,283.92	7,505.46
2240	County Retirement Distribution	491,134.52	492,372.72
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>494,418.44</u>	<u>499,878.18</u>

### 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	246,752.19	271,466.02
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	25,261.11	27,399.94
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	8,635.49	8,419.64
222X Educational Media Services		
2XX Personal Services - Employee Benefits	14,269.20	15,611.47
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	5,951.65	6,187.38
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	31,430.31	31,918.56
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	5,027.78	5,268.95
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	24,060.26	22,971.45
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	11,795.95	19,765.09
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	6,090.83	6,809.10
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	2,951.13	3,087.73
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	387.54	406.91



# Trustees' Financial Summary

FY2005-06

Submit ID: 0335-12815610

**15 Flathead County  
0335 Whitefish H S**

## 14 - Retirement Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	36,269.37	0.00
394	State Career & Technical Ed Entitlement - Family & Consu				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	8,434.33
395	State Career & Technical Ed Entitlement - Technology Ed/				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	10,388.94
396	State Career & Technical Ed Entitlement - Office Occupati				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	13,842.11
397	State Career & Technical Ed Entitlement - Trades & Indust				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	6,612.58
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	3,098.23	3,661.56
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	18,101.95	18,785.01
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	16,312.99	17,169.21
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>456,395.98</u>	<u>498,205.98</u>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0335-12815610

15 Flathead County

0335 Whitefish H S

## 14 - Retirement Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					216,330.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					499,878.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					498,205.98	(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)					218,002.57	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0335-12815610

15 Flathead County  
0335 Whitefish H S

## 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	3,589.46
<b>200 SOAR Challenge Course</b>	
1510 Interest Earnings	604.30
1910 Rentals	3,525.00
<b>200 Subtotal</b>	4,129.30
<b>205 Glacier Fund</b>	
1920 Contributions/Donations from Private Sources	520.00
<b>218 Freeflow</b>	
1920 Contributions/Donations from Private Sources	4,286.38
<b>228 E-Rate Reimbursement</b>	
1900 Other Revenue from Local Sources	5,184.59
<b>325 Jobs for Montana Graduates</b>	
3290 State - Other State Grants	3,000.00
<b>391 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	40,264.00
<b>401 Vo Ed Business/Marketing</b>	
3900 State Career & Technical Ed Entitlement	3,606.00
<b>402 Vo Ed Family &amp; Cons Sci</b>	
3900 State Career & Technical Ed Entitlement	1,602.00
<b>403 Vo Ed Tech Ed</b>	
3900 State Career & Technical Ed Entitlement	4,774.00
<b>405 State OTO Energy Cost Relief and Transportation</b>	
3630 OTO State Energy Cost Relief & Transportation	10,154.53
<b>500 Coke</b>	
1920 Contributions/Donations from Private Sources	9,500.00
<b>502 MAGIP</b>	
1920 Contributions/Donations from Private Sources	1,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	91,610.26

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

PRC Program Function Object	2006 Value
<b>020 Aggregate Reim/Indirects</b>	



# Trustees' Financial Summary

FY2005-06

Submit ID: 0335-12815610

**15 Flathead County  
0335 Whitefish H S**

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
1XX Regular Education Programs - Elementary/Secondary	
25XX Support Services - Business	
6XX Supplies and Materials	2,532.48
<b>200 SOAR Challenge Course</b>	
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	1,050.00
2XX Personal Services - Employee Benefits	6.20
3XX Purchased Professional and Technical Services	950.00
6XX Supplies and Materials	474.60
	2,480.80
<b>201 Eating Disorder</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	100.00
<b>203 HS Summer School</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	7,052.24
2XX Personal Services - Employee Benefits	41.03
	7,093.27
<b>205 Glacier Fund</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	205.24
6XX Supplies and Materials	272.18
	477.42
<b>218 Freeflow</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	686.92
6XX Supplies and Materials	2,841.37



# Trustees' Financial Summary

FY2005-06

Submit ID: 0335-12815610

**15 Flathead County  
0335 Whitefish H S**

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
<b>218 Subtotal</b>	3,528.29
<b>228 E-Rate Reimbursement</b>	
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
5XX Other Purchased Services	3,000.00
<b>325 Jobs for Montana Graduates</b>	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	492.70
221X Improvement of Instruction Services	
5XX Other Purchased Services	2,372.13
<b>325 Subtotal</b>	2,864.83
<b>391 Vo Ed Carl Perkins Basic Grant</b>	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	604.55
6XX Supplies and Materials	37,504.75
810 Dues and Fees	430.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	1,724.70
<b>391 Subtotal</b>	40,264.00
<b>401 Vo Ed Business/Marketing</b>	
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	1,944.97
<b>403 Vo Ed Tech Ed</b>	
395 State Career & Technical Ed Entitlement - Technology Ed/	
1XXX Instruction	
6XX Supplies and Materials	7,429.23



# Trustees' Financial Summary

FY2005-06

Submit ID: 0335-12815610

**15 Flathead County  
0335 Whitefish H S**

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
<b>405 State OTO Energy Cost Relief and Transportation</b>	
363 State One Time Only (OTO) Energy Cost Relief & Trans	
27XX Student Transportation Services	
5XX Other Purchased Services	1,500.00
<b>500 Coke</b>	
720 School Sponsored Athletics	
35XX Extracurricular - Athletics	
6XX Supplies and Materials	12,348.00
<b>502 MAGIP</b>	
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	570.14
2XX Personal Services - Employee Benefits	3.38
5XX Other Purchased Services	301.90
6XX Supplies and Materials	86.16
<b>502 Subtotal</b>	961.58
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      86,524.87



# Trustees' Financial Summary

FY2005-06

Submit ID: 0335-12815610

15 Flathead County  
0335 Whitefish H S

## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					127,986.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					91,610.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					86,524.87	(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	8,837.37	Less Last Year	27,555.65	(4b)	-18,718.28	
					-18,718.28	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					114,353.65	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
020 Aggregate Reim/Indirects	3,589.46	2,532.48	1,056.98
200 SOAR Challenge Course	4,129.30	2,480.80	1,648.50
201 Eating Disorder	0.00	100.00	-100.00
203 HS Summer School	0.00	7,093.27	-7,093.27
205 Glacier Fund	520.00	477.42	42.58
218 Freeflow	4,286.38	3,528.29	758.09
228 E-Rate Reimbursement	5,184.59	3,000.00	2,184.59
325 Jobs for Montana Graduates	3,000.00	2,864.83	135.17
391 Vo Ed Carl Perkins Basic Grant	40,264.00	40,264.00	0.00
401 Vo Ed Business/Marketing	3,606.00	1,944.97	1,661.03
402 Vo Ed Family & Cons Sci	1,602.00	0.00	1,602.00
403 Vo Ed Tech Ed	4,774.00	7,429.23	-2,655.23
405 State OTO Energy Cost Relief and Transportation	10,154.53	1,500.00	8,654.53
500 Coke	9,500.00	12,348.00	-2,848.00
502 MAGIP	1,000.00	961.58	38.42
<b>Total</b>	<b>91,610.26</b>	<b>86,524.87</b>	<b>5,085.39</b>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0335-12815610

15 Flathead County  
0335 Whitefish H S

## 18 - Traffic Education Fund

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

PRC Revenue	2005 Value	2006 Value
1311 Driver's Education Fees	19,500.00	27,286.29
1510 Interest Earnings	1,053.13	1,932.08
3260 State Driver's Education Reimbursement	15,117.48	16,622.33
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	35,670.61	45,840.70

### 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	27,214.44	30,775.42
2XX Personal Services - Employee Benefits	132.36	180.98
4XX Purchased Property Services	1,043.85	732.61
5XX Other Purchased Services	1,602.50	2,203.06
6XX Supplies and Materials	2,836.24	4,138.47
7XX Property and Equipment Acquisition	13,348.62	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	46,178.01	38,030.54

## Schedule of Changes Worksheet

Beginning Fund Balance	65,032.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	45,840.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	38,030.54	(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	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	72,842.62	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0335-12815610

15 Flathead County  
0335 Whitefish H S

## 20 - Lease-Rental Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	192.51	432.12
1910 Rentals	6,090.00	1,263.55
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	6,282.51	1,695.67

### 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	6,385.24	642.20
2XX Personal Services - Employee Benefits	116.06	41.88
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	6,501.30	684.08

## Schedule of Changes Worksheet

Beginning Fund Balance	8,934.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,695.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	684.08	(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)	9,945.62	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0335-12815610

15 Flathead County  
0335 Whitefish H S

## 21 - Compensated Absence Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	251.10	637.53
5300 Operating Transfers from Other Funds	5,400.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	5,651.10	637.53

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
1XX Personal Services - Salaries	0.00	1,352.71
2XX Personal Services - Employee Benefits	0.00	7.87
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	1,360.58

## Schedule of Changes Worksheet

Beginning Fund Balance	18,437.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	637.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,360.58	(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)
	17,714.30	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0335-12815610

15 Flathead County  
0335 Whitefish H S

## 28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	741.44	2,121.88
3281 State Technology Aid	16,481.46	26,533.06
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>17,222.90</u>	<u>28,654.94</u>

### 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	1,866.64	5,652.00
7XX Property and Equipment Acquisition	4,642.18	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>6,508.82</u>	<u>5,652.00</u>

## Schedule of Changes Worksheet

Beginning Fund Balance	35,860.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	28,654.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,652.00	(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)	58,863.16	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0335-12815610

15 Flathead County  
0335 Whitefish H S

## 29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	45.68	132.59
3445 State Combined Fund School Block Grant	706.88	712.25
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	752.56	844.84

### Schedule of Changes Worksheet

Beginning Fund Balance	2,846.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	844.84	(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)	3,691.59	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0335-12815610

15 Flathead County  
0335 Whitefish H S

## 45 - Permanent Endowment Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	3,820.91	7,824.31
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,820.91	7,824.31

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

PRC Program Function Object	2005 Value	2006 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	16,409.14	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	16,409.14	0.00

## Schedule of Changes Worksheet

Beginning Fund Balance	208,326.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,824.31	(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)	216,150.86	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0335-12815610

15 Flathead County  
0335 Whitefish H S

## 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	0.00	32.16
1190	Penalties and Interest on Taxes	0.00	41.41
1510	Interest Earnings	164.93	322.10
3440	State HB20/SB417 Prop Tax Reimb	393.25	294.93
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		558.18	690.60

### 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	859.02	859.01
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		859.02	859.01

## Schedule of Changes Worksheet

Beginning Fund Balance				8,771.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				690.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				859.01	(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	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				8,603.22	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0335-12815610

15 Flathead County  
0335 Whitefish H S

## 60 - Building Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	6,787.92	10,438.77
1900	Other Revenue from Local Sources	87,866.00	88,399.57
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		94,653.92	98,838.34

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

PRC Program Function Object	2005 Value	2006 Value	
1XX Regular Education Programs - Elementary/Secondary			
25XX Support Services - Business			
6XX Supplies and Materials	1,520.00	0.00	
26XX Operation and Maintenance of Plant Services			
3XX Purchased Professional and Technical Services	13,978.00	97,208.57	
4XX Purchased Property Services	0.00	6,140.00	
4XXX Facilities Acquisition and Construction Services			
3XX Purchased Professional and Technical Services	3,617.10	30,581.80	
5XX Other Purchased Services	0.00	3,280.31	
7XX Property and Equipment Acquisition	99,381.73	159,135.50	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		118,496.83	296,346.18

### Schedule of Changes Worksheet

Beginning Fund Balance		359,636.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		98,838.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		296,346.18	(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	63,664.40	Less Last Year	5,228.00
			(4b)
		58,436.40	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		220,565.20	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0335-12815610

15 Flathead County  
0335 Whitefish H S

## 61 - Building Reserve Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	256.53	525.46
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	256.53	525.46

### Schedule of Changes Worksheet

Beginning Fund Balance	13,985.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	525.46	(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)	14,510.89	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0335-12815610

15 Flathead County  
0335 Whitefish H S

## 81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	310.32	636.03
1920 Contributions/Donations from Private Sources	550.00	100.00
9710 Residual Equity Transfers In	9,050.63	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>9,910.95</b>	<b>736.03</b>

### 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		
8XX Other Expenditures	300.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>300.00</b>	<b>0.00</b>

## Schedule of Changes Worksheet

Beginning Fund Balance		16,969.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		736.03	(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)		17,705.49	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0335-12815610

15 Flathead County  
0335 Whitefish H S

## 82 - Interlocal Agreement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	28.67	130.37
1960 Services Provided Other Local Governmental Units	3,600.00	1,200.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,628.67	1,330.37

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

PRC Program Function Object	2005 Value	2006 Value
8XX Community Services Programs		
33XX Community Services		
6XX Supplies and Materials	1,535.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,535.00	0.00

## Schedule of Changes Worksheet

Beginning Fund Balance	3,389.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,330.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,719.90	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0335-12815610

15 Flathead County  
0335 Whitefish H S

## 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2005 Value	2006 Value
1700 Student Extracurricular Activity Receipts	0.00	356,520.71
1XXX Revenues from Student Activities	313,695.81	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	313,695.81	356,520.71

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

PRC Program Function Object	2005 Value	2006 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	308,350.71	328,348.59
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	308,350.71	328,348.59

## Schedule of Changes Worksheet

Beginning Fund Balance	198,539.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	356,520.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	328,348.59	(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)	226,711.60	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0335-12815610

15 Flathead County  
0335 Whitefish H S

## 85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	139.82	273.81
1920 Contributions/Donations from Private Sources	11,250.00	2,000.00
9710 Residual Equity Transfers In	7,358.51	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>18,748.33</b>	<b>2,273.81</b>

### 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	305.29	0.00
8XX Community Services Programs		
33XX Community Services		
6XX Supplies and Materials	10,750.00	0.00
870 Student Scholarships	1,500.00	0.00
8XX Other Expenditures	0.00	500.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>12,555.29</b>	<b>500.00</b>

### Schedule of Changes Worksheet

Beginning Fund Balance	6,193.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,273.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	500.00	(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)	7,966.85	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0335-12815610

**15 Flathead County  
0335 Whitefish H S**

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	43,646.50	94,792.00
XX	39X 1XXX	112 Certified Teacher Staff Salaries	238,570.30	258,380.87
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	1,560,400.35	1,773,058.09
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	52,342.57	56,519.76
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	4,485.00	8,133.55
XX	XXX 26XX	41X Energy Utility Services	92,323.55	110,831.25
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	107,610.10	159,792.78
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	10,931.00	17,534.00
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	2,740.00



# Trustees' Financial Summary

FY2005-06

Submit ID: 0335-12815610

**15 Flathead County  
0335 Whitefish H S**

## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	104,864.76
b. Related Services Block Grant Entitlement	34,949.88
c. Total Entitlements Subject to Reversion	139,814.64

## 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)]	185,953.47
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	240,503.47
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
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*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: 75%**



# Trustees' Financial Summary

FY2005-06

Submit ID: 0335-12815610

## 15 Flathead County 0335 Whitefish H S

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	134,709.98	0.00	0.00	0.00
280	1XXX	2XX	30,066.11	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	46,095.37	0.00	0.00	0.00
280	21XX	2XX	6,613.18	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	20,269.15	0.00	0.00	0.00
280	24XX	2XX	2,749.68	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>			240,503.47	0.00	0.00	0.00 240,503.47



# Trustees' Financial Summary

FY2005-06

Submit ID: 0335-12815610

**15 Flathead County**

**0335 Whitefish H S**

*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

FY2005-06

Submit ID: 0335-12815610

15 Flathead County  
0335 Whitefish H S

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjustments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	12,501.00	0.00	0.00	0.00	12,501.00
Land Improvements	243,813.00	0.00	0.00	0.00	243,813.00
Buildings	4,055,386.00	0.00	0.00	0.00	4,055,386.00
Machinery And Equipment	270,198.00	0.00	0.00	0.00	270,198.00
Totals at historical cost	4,581,898.00	0.00	0.00	0.00	4,581,898.00
Governmental activities, capital assets, net	4,581,898.00	0.00	0.00	0.00	4,581,898.00

\* 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)	63,851.11	0.00	0.00
School Administration (24XX)	5,451.29	0.00	0.00
Operations and Maintenance (26XX)	22,352.42	0.00	0.00
Food Service (31XX)	1,467.42	0.00	0.00
Extracurricular (34XX, 35XX)	5,982.75	0.00	0.00
Total Depreciation for FY2006	99,104.99	0.00	0.00



# Trustees' Financial Summary

FY2005-06

Submit ID: 0335-12815610

15 Flathead County  
0335 Whitefish H S

	(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>							
Compensated	80,460.26	0.00	0.00	6,508.00	73,952.26	27,143.00	46,809.26
Other	128,851.97	0.00	0.00	21,648.00	107,203.97	33,848.00	73,355.97
Total Governmental Activity							
Long-Term Liabilities	209,312.23	0.00	0.00	28,156.00	181,156.23	60,991.00	120,165.23

\* 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.