



Trustees' Financial Summary

FY2017-18

Submit ID: 0331-96268759

15 Flathead County

0331 Bigfork H S

Due Date:

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

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

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

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 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:

Lacey Porrovecchio

Phone #:

(406) 837-7402

(Signature)

(Date)

Chair, Board of Trustees:

Paul Sandry

(Signature)

(Date)

County Superintendent

Jack Eggensperger

(Signature)

(Date)

Software

Accounting Package:

Black Mountain

For FY18 did the district employ a certified special education director? **Yes**

As reported through TEAMS - Terms of Employment, 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, 13, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

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



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Project Reporter Codes

| PRC | Title | Program Type | Project Number | CFDA# |
|------------|---------------------------------|---------------------|-----------------------|--------------|
| 001 | Agg of Reidm/indirect | LOCAL | none | local |
| 003 | Maintenance Permissive Levy | LOCAL | | |
| 063 | VERIZON LEASE AGREEMENT FUNDS | LOCAL | | |
| 098 | Swimming | LOCAL | | |
| 099 | Wrestling | LOCAL | | |
| 100 | Soccer | LOCAL | | |
| 102 | HS AUTO SHOP | LOCAL | | |
| 103 | VHS | LOCAL | local | local |
| 104 | Cross Country | LOCAL | | |
| 106 | CSCT Medicaid | LOCAL | | |
| 109 | Activity Bus | LOCAL | local | |
| 111 | Golf | LOCAL | | |
| 112 | Vo Ed Business/Marketing | STATE | none | State |
| 113 | Vo Ed Family & Consumer Science | STATE | none | State |
| 115 | Vo Ed Tech Ed/Industrial Arts | STATE | none | State |
| 116 | misc donations | LOCAL | local | |
| 117 | Health Occupations Education | STATE | | |
| 121 | Music Donation | LOCAL | | |
| 127 | Bodenhamer Donations | LOCAL | | |
| 130 | Special Ed Donations | LOCAL | | |
| 131 | School Garden | LOCAL | | |
| 136 | Spirit Fund | LOCAL | | |
| 329 | MULTIDISTRICT COOPERATIVE | STATE | | |
| 330 | Substance Abuse Progra | LOCAL | | |
| 365 | Indian ED FOR ALL | STATE | | |
| 778 | IDEA Part B | FEDERAL | 1503397708 | 84.027 |
| 827 | CARL PERKINS 16-17 | FEDERAL | 1503318107BG | 84.048A |
| 828 | Carl Perkins 17-18 | FEDERAL | 1503318108BG | 84.048A |



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Balance Sheet

| | | General Fund | Transportation Fund | Bus Depreciation Fund | School Food Services Fund |
|---------------------------------------|--|--------------|---------------------|-----------------------|---------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (01) | (10) | (11) | (12) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 319,593.56 | 110,261.43 | 146,759.36 | 90,899.73 |
| 02 | Taxes Receivable - Real and Personal (120-149) | 32,508.80 | 6,700.54 | 1,397.49 | |
| 03 | Taxes Receivable - Protested (150-159) | 453.14 | 93.46 | 19.58 | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | 24,032.16 | 4,957.59 | 1,036.37 | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 376,587.66 | 122,013.02 | 149,212.80 | 90,899.73 |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | 32,961.94 | 6,794.00 | 1,417.07 | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | 105,552.07 | 1,063.14 | | 96.80 |
| 46 | Non-Materialized ANB - Excess Levy | 2,499.03 | | | |
| 47 | TIF Fund Balance For Budget | | | | |
| 48 | Fund Balance for Budget | 235,574.62 | 114,155.88 | 147,795.73 | 90,802.93 |
| 52 | TOTAL FUND BALANCE/EQUITY | 343,625.72 | 115,219.02 | 147,795.73 | 90,899.73 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 376,587.66 | 122,013.02 | 149,212.80 | 90,899.73 |



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Balance Sheet

| | | Tuition Fund | Retirement Fund | Miscellaneous Programs Fund | Adult Education Fund |
|---------------------------------------|--|--------------|-----------------|-----------------------------|----------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (13) | (14) | (15) | (17) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | (909.23) | 85,788.70 | 234,617.58 | |
| 02 | Taxes Receivable - Real and Personal (120-149) | 1,239.75 | | | |
| 03 | Taxes Receivable - Protested (150-159) | 17.44 | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | 923.82 | 3,664.76 | 1,799.00 | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 1,271.78 | 89,453.46 | 236,416.58 | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | 1,257.19 | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | 51,798.66 | |
| 48 | Fund Balance for Budget | 14.59 | 89,453.46 | 184,617.92 | |
| 52 | TOTAL FUND BALANCE/EQUITY | 14.59 | 89,453.46 | 236,416.58 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 1,271.78 | 89,453.46 | 236,416.58 | |



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Balance Sheet

| | | Traffic Education Fund | Non-Operating Fund | Lease-Rental Fund | Compensated Absence Fund |
|---------------------------------------|--|------------------------|--------------------|-------------------|--------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (18) | (19) | (20) | (21) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 55,576.40 | | 2,869.41 | 6,754.32 |
| 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) | 4,320.00 | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 59,896.40 | | 2,869.41 | 6,754.32 |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget | 59,896.40 | | 2,869.41 | 6,754.32 |
| 52 | TOTAL FUND BALANCE/EQUITY | 59,896.40 | | 2,869.41 | 6,754.32 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 59,896.40 | | 2,869.41 | 6,754.32 |



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Balance Sheet

| | | Metal Mines Tax Reserve Fund | State Mining Impact Fund | Impact Aid Fund | Litigation Reserve Fund |
|---------------------------------------|--|------------------------------|--------------------------|-----------------|-------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (24) | (25) | (26) | (27) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |



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Balance Sheet

| | | Technology Fund | Flexibility Fund | Permanent Endowment Fund | Debt Service Fund |
|---------------------------------------|--|-----------------|------------------|--------------------------|-------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (28) | (29) | (45) | (50) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 11,791.29 | 29,847.92 | | (20,312.39) |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | 27,425.36 |
| 03 | Taxes Receivable - Protested (150-159) | | | | 386.84 |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | 20,514.05 |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 11,791.29 | 29,847.92 | | 28,013.86 |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | 27,812.20 |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 39 | Reserve for Endowments (954) | | | | |
| 47 | TIF Fund Balance For Budget | | | | |
| 48 | Fund Balance for Budget | 11,791.29 | 29,847.92 | | 201.66 |
| 52 | TOTAL FUND BALANCE/EQUITY | 11,791.29 | 29,847.92 | | 201.66 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 11,791.29 | 29,847.92 | | 28,013.86 |



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Balance Sheet

| | | Building Fund | Building Reserve Fund | Day Care Enterprise Fund | Industrial Arts Fund |
|---------------------------------------|--|---------------|-----------------------|--------------------------|----------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (60) | (61) | (70) | (71) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 152,068.30 | 5,536.64 | | |
| 02 | Taxes Receivable - Real and Personal (120-149) | | 1,051.64 | | |
| 03 | Taxes Receivable - Protested (150-159) | | 14.90 | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | 789.67 | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 10 | Land and Land Improvements (311-322) | | | | |
| 11 | Buildings and Building Improvements (331 & 332) | | | | |
| 12 | Machinery and Equipment (341 & 342) | | | | |
| 13 | Construction Work in Progress (351) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 152,068.30 | 7,392.85 | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 29 | Notes Payable - Noncurrent (720) | | | | |
| 30 | Lease Obligations Payable (730) | | | | |
| 32 | Compensated Absences Payable (760) | | | | |
| 33 | Net Pension Liability (770) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | 1,066.54 | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | 66,080.39 | 2,918.34 | | |
| 41 | Unrestricted Net Assets (940) | | | | |
| 47 | TIF Fund Balance For Budget | | | | |
| 48 | Fund Balance for Budget | 85,987.91 | 3,407.97 | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | 152,068.30 | 6,326.31 | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 152,068.30 | 7,392.85 | | |



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Balance Sheet

| | | Miscellaneous Enterprise Fund | Data Processing Internal Service Fund | Purchasing Internal Service Fund | Central Transportation Internal Service Fund |
|---------------------------------------|--|----------------------------------|---|--|--|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (72) | (73) | (74) | (75) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 10 | Land and Land Improvements (311-322) | | | | |
| 11 | Buildings and Building Improvements (331 & 332) | | | | |
| 12 | Machinery and Equipment (341 & 342) | | | | |
| 13 | Construction Work in Progress (351) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 29 | Notes Payable - Noncurrent (720) | | | | |
| 30 | Lease Obligations Payable (730) | | | | |
| 32 | Compensated Absences Payable (760) | | | | |
| 33 | Net Pension Liability (770) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 41 | Unrestricted Net Assets (940) | | | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |



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Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE | | Instructional Materials Ctr Internal Service Fund | Miscellaneous Internal Service Fund | Self Insurance Fund - Health | Self Insurance Fund - Liability |
|---------------------------------------|--|--|---|---------------------------------|------------------------------------|
| | | (76) | (77) | (78) | (79) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 10 | Land and Land Improvements (311-322) | | | | |
| 11 | Buildings and Building Improvements (331 & 332) | | | | |
| 12 | Machinery and Equipment (341 & 342) | | | | |
| 13 | Construction Work in Progress (351) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 29 | Notes Payable - Noncurrent (720) | | | | |
| 30 | Lease Obligations Payable (730) | | | | |
| 32 | Compensated Absences Payable (760) | | | | |
| 33 | Net Pension Liability (770) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 39 | Reserve for Endowments (954) | | | | |
| 41 | Unrestricted Net Assets (940) | | | | |
| 48 | Fund Balance for Budget | | | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |



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Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE | | Private Purpose Trust (spend interest only) | Interlocal Agreement Fund | Student Extracurricular Activities Fund | Private Purpose Trust (spend principal & interest) |
|---------------------------------------|--|---|------------------------------|---|--|
| | | (81) | (82) | (84) | (85) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 1.20 | | 132,930.70 | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 1.20 | | 132,930.70 | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 39 | Reserve for Endowments (954) | | | | |
| 45 | Assets Held in Trusts | 1.20 | | 132,930.70 | |
| 52 | TOTAL FUND BALANCE/EQUITY | 1.20 | | 132,930.70 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 1.20 | | 132,930.70 | |



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Balance Sheet

| | | Payroll Fund | Claims Fund | Investment Earnings Clearing Fund | Retirement/COBRA Insurance Fund |
|---------------------------------------|--|--------------|-------------|---|------------------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (86) | (87) | (88) | (89) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 209,070.98 | 44,550.16 | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 209,070.98 | 44,550.16 | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 24 | Warrants Payable (620) | 64,455.35 | 44,550.16 | | |
| 25 | Other Current Liabilities (621-679) | 144,615.63 | | | |
| 35 | TOTAL LIABILITIES | 209,070.98 | 44,550.16 | | |
| FUND BALANCE/EQUITY | | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 209,070.98 | 44,550.16 | | |



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15 Flathead County

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Balance Sheet

| | | Agency - A | Agency - B | Agency - C | Agency - D |
|---------------------------------------|--|------------|------------|------------|------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (90) | (91) | (92) | (93) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 24 | Warrants Payable (620) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |



Trustees' Financial Summary

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Balance Sheet

| | | Agency - E | Cafeteria/Flex Plan Fund | | |
|---------------------------------------|--|------------|--------------------------|--|--|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (94) | (95) | | |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 24 | Warrants Payable (620) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | Fund Code 01 | |
|--|--|--|---------------------|---------------------|
| PRC | Revenue | | 2017 Value | 2018 Value |
| 1110 | District Tax Levy | | 1,043,966.93 | 1,208,210.59 |
| 1190 | Penalties and Interest on Taxes | | 2,425.85 | 2,892.54 |
| 1510 | Interest Earnings | | 3,658.18 | 5,329.86 |
| 1900 | Other Revenue from Local Sources | | 1,638.09 | 1,433.56 |
| 3110 | Direct State Aid | | 1,045,907.36 | 1,091,036.71 |
| 3111 | Quality Educator | | 76,119.38 | 77,554.75 |
| 3112 | At Risk Student | | 8,310.01 | 7,757.84 |
| 3113 | Indian Education For All | | 6,268.75 | 6,578.88 |
| 3114 | American Indian Achievement Gap | | 836.00 | 1,050.00 |
| 3115 | State Spec Ed Allowable Cost Pymt to Districts | | 58,436.98 | 65,245.99 |
| 3116 | Data For Achievement | | 6,006.20 | 0.00 |
| 3118 | Natural Resource Development | | 18,931.95 | 0.00 |
| 3444 | State School Block Grant | | 113,426.05 | 0.00 |
| 6100 | Material Prior Period Revenue Adjustments | | 4,227.17 | 10,620.27 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | 2,390,158.90 | 2,477,710.99 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | Fund Code 01 | | |
|---|------------|--|---|--------------|------------|--|
| PRC | Program | Function | Object | 2017 Value | 2018 Value | |
| | 1XX | Regular Education Programs - Elementary/Secondary | | | | |
| | | 1XXX | Instruction | | | |
| | | | 1XX Personal Services - Salaries | 867,916.34 | 912,005.07 | |
| | | | 2XX Personal Services - Employee Benefits | 93,432.81 | 89,748.73 | |
| | | | 3XX Purchased Professional and Technical Services | 375.00 | 600.00 | |
| | | | 4XX Purchased Property Services | 9,757.20 | 11,427.68 | |
| | | | 5XX Other Purchased Services | 9,352.45 | 7,868.99 | |
| | | | 6XX Supplies and Materials | 130,848.39 | 151,875.59 | |
| | | | 7XX Property and Equipment Acquisition | 0.00 | 2,000.00 | |
| | | | 810 Dues and Fees | 19.41 | 189.00 | |
| | | 21XX | Support Services - Students | | | |
| | | | 1XX Personal Services - Salaries | 45,069.24 | 50,505.40 | |
| | | | 2XX Personal Services - Employee Benefits | 6,106.19 | 6,300.20 | |
| | | | 3XX Purchased Professional and Technical Services | 245.00 | 320.00 | |
| | | | 5XX Other Purchased Services | 332.08 | 0.00 | |
| | | | 6XX Supplies and Materials | 555.00 | 2,349.97 | |
| | | 221X | Improvement of Instruction Services | | | |
| | | | 1XX Personal Services - Salaries | 25,329.46 | 22,888.70 | |
| | | | 2XX Personal Services - Employee Benefits | 2,216.74 | 2,269.86 | |
| | | | 5XX Other Purchased Services | 1,381.90 | 1,675.00 | |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 01 | |
|---|---------|-------------|--|------------|--------------|--|
| PRC | Program | Function | Object | 2017 Value | 2018 Value | |
| | | 222X | Educational Media Services | | | |
| | | 1XX | Personal Services - Salaries | 57,942.96 | 61,824.00 | |
| | | 2XX | Personal Services - Employee Benefits | 6,446.63 | 6,630.78 | |
| | | 4XX | Purchased Property Services | 60.00 | 0.00 | |
| | | 5XX | Other Purchased Services | 304.55 | 0.00 | |
| | | 6XX | Supplies and Materials | 11,854.20 | 8,033.97 | |
| | | 810 | Dues and Fees | 0.00 | 60.00 | |
| | | 23XX | Support Services - General Administration | | | |
| | | 1XX | Personal Services - Salaries | 40,891.41 | 48,292.01 | |
| | | 2XX | Personal Services - Employee Benefits | 8,141.55 | 8,320.51 | |
| | | 3XX | Purchased Professional and Technical Services | 7,171.29 | 3,525.18 | |
| | | 4XX | Purchased Property Services | 919.82 | 2,458.84 | |
| | | 5XX | Other Purchased Services | 4,800.91 | 6,237.23 | |
| | | 6XX | Supplies and Materials | 5,305.18 | 4,526.40 | |
| | | 810 | Dues and Fees | 3,827.65 | 4,392.02 | |
| | | 24XX | Support Services - School Administration | | | |
| | | 1XX | Personal Services - Salaries | 115,523.64 | 116,228.35 | |
| | | 2XX | Personal Services - Employee Benefits | 16,537.62 | 16,707.83 | |
| | | 5XX | Other Purchased Services | 11,382.11 | 7,460.79 | |
| | | 6XX | Supplies and Materials | 4,909.46 | 5,726.58 | |
| | | 810 | Dues and Fees | 480.00 | 480.00 | |
| | | 25XX | Support Services - Business | | | |
| | | 1XX | Personal Services - Salaries | 36,760.24 | 40,939.57 | |
| | | 2XX | Personal Services - Employee Benefits | 2,507.53 | 2,612.48 | |
| | | 3XX | Purchased Professional and Technical Services | 14,989.63 | 14,637.92 | |
| | | 5XX | Other Purchased Services | 2,023.99 | 3,019.66 | |
| | | 6XX | Supplies and Materials | 1,013.16 | 1,196.17 | |
| | | 810 | Dues and Fees | 122.50 | 0.00 | |
| | | 26XX | Operation and Maintenance of Plant Services | | | |
| | | 1XX | Personal Services - Salaries | 106,506.94 | 107,256.80 | |
| | | 2XX | Personal Services - Employee Benefits | 18,209.61 | 26,220.53 | |
| | | 3XX | Purchased Professional and Technical Services | 192.89 | 2,400.00 | |
| | | 4XX | Purchased Property Services | 108,126.08 | 106,215.80 | |
| | | 5XX | Other Purchased Services | 10,136.52 | 14,489.27 | |
| | | 6XX | Supplies and Materials | 30,703.39 | 19,720.77 | |
| | | 7XX | Property and Equipment Acquisition | 1,400.00 | 5,421.00 | |
| | | 810 | Dues and Fees | 17.50 | 12.25 | |
| | | 27XX | Student Transportation Services | | | |
| | | 1XX | Personal Services - Salaries | 2,907.00 | 1,429.57 | |
| | | 2XX | Personal Services - Employee Benefits | 135.85 | 63.73 | |
| | | 5XX | Other Purchased Services | 109.07 | 178.10 | |
| | | 6XX | Supplies and Materials | 1,018.96 | 723.18 | |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 01 | |
|---|--|-------------|---|------------|--------------|--|
| PRC | Program | Function | Object | 2017 Value | 2018 Value | |
| | | 4XXX | Facilities Acquisition and Construction Services | | | |
| | | | 7XX Property and Equipment Acquisition | 104,667.25 | 14,000.00 | |
| 280 | Special Education - Local and State | | | | | |
| | | 1XXX | Instruction | | | |
| | | | 1XX Personal Services - Salaries | 81,329.99 | 75,155.41 | |
| | | | 2XX Personal Services - Employee Benefits | 12,881.19 | 15,583.17 | |
| | | | 3XX Purchased Professional and Technical Services | 0.00 | 470.00 | |
| | | | 5XX Other Purchased Services | 1,034.93 | 445.73 | |
| | | | 6XX Supplies and Materials | 1,728.25 | 3,704.84 | |
| | | | 810 Dues and Fees | 294.00 | 0.00 | |
| | | 21XX | Support Services - Students | | | |
| | | | 1XX Personal Services - Salaries | 2,950.10 | 1,263.21 | |
| | | | 2XX Personal Services - Employee Benefits | 138.82 | 132.86 | |
| | | | 3XX Purchased Professional and Technical Services | 6,680.18 | 5,827.49 | |
| | | 24XX | Support Services - School Administration | | | |
| | | | 1XX Personal Services - Salaries | 5,393.29 | 5,657.86 | |
| | | | 2XX Personal Services - Employee Benefits | 1,366.51 | 1,403.93 | |
| | | | 5XX Other Purchased Services | 147.11 | 80.19 | |
| | | | 6XX Supplies and Materials | 22.33 | 0.00 | |
| | | | 810 Dues and Fees | 170.00 | 175.00 | |
| | | 27XX | Student Transportation Services | | | |
| | | | 5XX Other Purchased Services | 4.00 | 16.41 | |
| 316 | Data For Achievement | | | | | |
| | | 23XX | Support Services - General Administration | | | |
| | | | 1XX Personal Services - Salaries | 6,006.20 | 0.00 | |
| 365 | Indian Education for All - OTO & Ongoing | | | | | |
| | | 1XXX | Instruction | | | |
| | | | 5XX Other Purchased Services | 100.00 | 0.00 | |
| | | | 6XX Supplies and Materials | 6,168.75 | 4,118.74 | |
| | | | 810 Dues and Fees | 0.00 | 478.11 | |
| | | 27XX | Student Transportation Services | | | |
| | | | 1XX Personal Services - Salaries | 0.00 | 1,543.48 | |
| | | | 2XX Personal Services - Employee Benefits | 0.00 | 107.04 | |
| 390 | State Career & Technical Ed Entitlement - Undistributed | | | | | |
| | | 1XXX | Instruction | | | |
| | | | 1XX Personal Services - Salaries | 114,869.64 | 135,949.54 | |
| | | | 2XX Personal Services - Employee Benefits | 15,241.47 | 13,621.30 | |
| | | | 4XX Purchased Property Services | 3,802.29 | 295.70 | |
| 710 | School Sponsored Extracurricular Activities | | | | | |
| | | 27XX | Student Transportation Services | | | |
| | | | 1XX Personal Services - Salaries | 9,159.52 | 10,294.08 | |
| | | | 2XX Personal Services - Employee Benefits | 598.39 | 528.71 | |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 01 | |
|--|------------|-------------|--|---------------------|---------------------|--|
| PRC | Program | Function | Object | 2017 Value | 2018 Value | |
| | | | 5XX Other Purchased Services | 292.38 | 176.57 | |
| | | | 6XX Supplies and Materials | 1,340.99 | 2,518.26 | |
| | | 34XX | Extracurricular - Activities | | | |
| | | | 1XX Personal Services - Salaries | 17,525.96 | 21,545.01 | |
| | | | 2XX Personal Services - Employee Benefits | 102.36 | 125.03 | |
| | | | 5XX Other Purchased Services | 3,007.02 | 8,389.34 | |
| | | | 6XX Supplies and Materials | 586.00 | 322.00 | |
| | | | 7XX Property and Equipment Acquisition | 5,104.00 | 0.00 | |
| | | | 810 Dues and Fees | 3,355.00 | 4,492.00 | |
| | 720 | | School Sponsored Athletics | | | |
| | | 27XX | Student Transportation Services | | | |
| | | | 1XX Personal Services - Salaries | 17,351.16 | 19,694.57 | |
| | | | 2XX Personal Services - Employee Benefits | 1,183.03 | 1,176.91 | |
| | | | 5XX Other Purchased Services | 692.09 | 494.71 | |
| | | | 6XX Supplies and Materials | 4,943.44 | 5,912.75 | |
| | | 35XX | Extracurricular - Athletics | | | |
| | | | 1XX Personal Services - Salaries | 93,036.08 | 89,697.70 | |
| | | | 2XX Personal Services - Employee Benefits | 3,626.99 | 3,758.81 | |
| | | | 3XX Purchased Professional and Technical Services | 0.00 | 390.00 | |
| | | | 4XX Purchased Property Services | 0.00 | 1,162.56 | |
| | | | 5XX Other Purchased Services | 17,987.96 | 20,350.71 | |
| | | | 6XX Supplies and Materials | 12,173.59 | 12,682.50 | |
| | | | 7XX Property and Equipment Acquisition | 812.50 | 0.00 | |
| | | | 810 Dues and Fees | 2,825.00 | 2,795.00 | |
| | 999 | | Undistributed | | | |
| | | 62XX | Resources Transferred to Other School Districts or Cooperatives | | | |
| | | | 920 Resources Transferred to Other School Districts or Cooperatives | 0.00 | 77,967.21 | |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>2,387,016.81</u> | <u>2,473,969.92</u> | |



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Schedule Of Changes Worksheet

Fund Code 01

| | | | | | | |
|--|------------|----------------|------------|------|--------------|-----|
| Beginning Fund Balance | | | | | 415,532.48 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 2,477,710.99 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 2,473,969.92 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| This Year | 105,552.07 | Less Last Year | 181,199.90 | (4b) | -75,647.83 | |
| | | | | | -75,647.83 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 343,625.72 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | Fund Code 10 | |
|--|--|-------------------|-------------------|
| PRC | Revenue | 2017 Value | 2018 Value |
| | 1110 District Tax Levy | 255,789.60 | 250,404.60 |
| | 1190 Penalties and Interest on Taxes | 601.91 | 647.96 |
| | 1510 Interest Earnings | 846.94 | 1,442.09 |
| | 1900 Other Revenue from Local Sources | 416.33 | 0.00 |
| | 2220 County On-Schedule Trans Reimb | 27,138.52 | 30,833.35 |
| | 3210 State On-Schedule Trans Reimb | 26,772.73 | 25,971.09 |
| | 3444 State School Block Grant | 10,370.52 | 10,370.52 |
| | 6100 Material Prior Period Revenue Adjustments | 1,126.42 | 495.93 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 323,062.97 | 320,165.54 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | Fund Code 10 | |
|---|--|--|---|--------------|------------|
| PRC | Program | Function | Object | 2017 Value | 2018 Value |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 23XX Support Services - General Administration | | | |
| | | | 1XX Personal Services - Salaries | 3,974.85 | 4,171.06 |
| | | | 2XX Personal Services - Employee Benefits | 1,085.94 | 807.57 |
| | | 24XX Support Services - School Administration | | | |
| | | | 1XX Personal Services - Salaries | 8,591.72 | 9,170.26 |
| | | | 2XX Personal Services - Employee Benefits | 1,443.92 | 1,483.81 |
| | | 25XX Support Services - Business | | | |
| | | | 1XX Personal Services - Salaries | 3,888.24 | 4,519.48 |
| | | | 2XX Personal Services - Employee Benefits | 50.28 | 53.14 |
| | | 27XX Student Transportation Services | | | |
| | | | 1XX Personal Services - Salaries | 88,742.60 | 88,395.97 |
| | | | 2XX Personal Services - Employee Benefits | 15,570.72 | 13,982.52 |
| | | | 3XX Purchased Professional and Technical Services | 168.60 | 137.50 |
| | | | 4XX Purchased Property Services | 13,244.40 | 15,137.51 |
| | | | 5XX Other Purchased Services | 115,421.05 | 120,247.74 |
| | | | 6XX Supplies and Materials | 11,653.90 | 15,288.70 |
| | | | 7XX Property and Equipment Acquisition | 0.00 | 2,000.00 |
| | | 4XXX Facilities Acquisition and Construction Services | | | |
| | | | 7XX Property and Equipment Acquisition | 3,372.00 | 0.00 |
| | 280 Special Education - Local and State | | | | |
| | | 27XX Student Transportation Services | | | |
| | | | 1XX Personal Services - Salaries | 9,406.44 | 0.00 |
| | | | 2XX Personal Services - Employee Benefits | 2,725.30 | 0.00 |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 10 | |
|--|---------|---------------|---|--|-------------------|-------------------|
| PRC | Program | Function | Object | | 2017 Value | 2018 Value |
| | 999 | Undistributed | | | | |
| | | 62XX | Resources Transferred to Other School Districts or Cooperatives | | | |
| | | | 920 Resources Transferred to Other School Districts or Cooperatives | | 19,000.00 | 42,000.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | <u>298,339.96</u> | <u>317,395.26</u> |

| Schedule Of Changes Worksheet | | | | | | | Fund Code 10 | |
|--|-----------|----------|----------------|----------|------|---------|--------------|-----|
| Beginning Fund Balance | | | | | | | 113,139.09 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | | 320,165.54 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | | 317,395.26 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | | | |
| | This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | | | |
| | This Year | 1,063.14 | Less Last Year | 1,753.49 | (4b) | -690.35 | | |
| | | | | | | | -690.35 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | | 115,219.02 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | Fund Code 11 | |
|--|--|--|-----------------|------------------|
| PRC | Revenue | | 2017 Value | 2018 Value |
| | 1110 District Tax Levy | | 1,951.94 | 50,822.84 |
| | 1190 Penalties and Interest on Taxes | | 62.98 | 69.61 |
| | 1510 Interest Earnings | | 1,666.07 | 1,996.39 |
| | 6100 Material Prior Period Revenue Adjustments | | 0.00 | 2,250.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | 3,680.99 | 55,138.84 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | Fund Code 11 | |
|--|---|--|--------|------------------|------------------|
| PRC | Program | Function | Object | 2017 Value | 2018 Value |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 27XX Student Transportation Services | | | | |
| | | 7XX Property and Equipment Acquisition | | 51,961.00 | 66,460.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 51,961.00 | 66,460.00 |

| Schedule Of Changes Worksheet | | | | | | Fund Code 11 | |
|--|-----------|------|----------------|-----------|------|--------------|-----|
| Beginning Fund Balance | | | | | | 211,077.89 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 55,138.84 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 66,460.00 | (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 | 51,961.00 | (4b) | -51,961.00 | |
| | | | | | | -51,961.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 147,795.73 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

| PRC | Revenue | 2017 Value | 2018 Value |
|--|--|-------------------|-------------------|
| 1510 | Interest Earnings | 782.27 | 947.91 |
| 1621 | Lunch Sales | 85,382.91 | 134,506.83 |
| 1630 | Catering Sales | 1,148.85 | 3,009.10 |
| 1900 | Other Revenue from Local Sources | 500.00 | 0.00 |
| 1920 | Contributions/Donations from Private Sources | 0.00 | 10,371.00 |
| 3220 | State Food Services Match | 424.83 | 810.96 |
| 4550 | Federal Child Nutrition | 141,976.79 | 135,844.04 |
| 6100 | Material Prior Period Revenue Adjustments | 196.84 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>230,412.49</u> | <u>285,489.84</u> |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

| PRC | Program | Function | Object | 2017 Value | 2018 Value |
|--|---------|----------|---|-------------------|-------------------|
| 910 Food Services | | | | | |
| 25XX Support Services - Business | | | | | |
| | | | 1XX Personal Services - Salaries | 3,110.60 | 3,615.54 |
| | | | 2XX Personal Services - Employee Benefits | 40.29 | 42.54 |
| 31XX Food Services | | | | | |
| | | | 1XX Personal Services - Salaries | 86,239.75 | 134,360.38 |
| | | | 2XX Personal Services - Employee Benefits | 18,434.46 | 21,654.13 |
| | | | 3XX Purchased Professional and Technical Services | 0.00 | 3,750.00 |
| | | | 4XX Purchased Property Services | 302.90 | 639.83 |
| | | | 5XX Other Purchased Services | 1,214.70 | 688.77 |
| | | | 6XX Supplies and Materials | 93,120.13 | 129,744.66 |
| | | | 810 Dues and Fees | 683.59 | 753.25 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>203,146.42</u> | <u>295,249.10</u> |



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Schedule Of Changes Worksheet

Fund Code 12

| | | | | | | |
|--|-------|----------------|------|------|--|----------------|
| Beginning Fund Balance | | | | | | 100,562.19 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 285,489.84 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 295,249.10 (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 | 96.80 | Less Last Year | 0.00 | (4b) | | 96.80 |
| | | | | | | 96.80 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 90,899.73 (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | Fund Code 13 | |
|--|--------------------------------------|--|------------------|------------------|
| PRC | Revenue | | 2017 Value | 2018 Value |
| | 1110 District Tax Levy | | 54,449.09 | 46,873.76 |
| | 1190 Penalties and Interest on Taxes | | 110.52 | 129.77 |
| | 1510 Interest Earnings | | 46.45 | 105.88 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | 54,606.06 | 47,109.41 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | Fund Code 13 | |
|--|---|------------------|---|------------------|------------------|
| PRC | Program | Function | Object | 2017 Value | 2018 Value |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 1XXX Instruction | | | |
| | | | 5XX Other Purchased Services | 0.00 | 2,320.00 |
| | 280 Special Education - Local and State | | | | |
| | | 1XXX Instruction | | | |
| | | | 1XX Personal Services - Salaries | 39,226.82 | 45,118.81 |
| | | | 2XX Personal Services - Employee Benefits | 10,154.07 | 8,599.13 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 49,380.89 | 56,037.94 |

| Schedule Of Changes Worksheet | | | | | | Fund Code 13 | |
|--|-----------|------|----------------|------|------|--------------|-----|
| Beginning Fund Balance | | | | | | 8,943.12 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 47,109.41 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 56,037.94 | (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) | | | | | | 14.59 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

| PRC | Revenue | 2017 Value | 2018 Value |
|--|-------------------------------------|-------------------|-------------------|
| | 1510 Interest Earnings | 609.73 | 958.95 |
| | 2240 County Retirement Distribution | 330,269.99 | 346,120.51 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 330,879.72 | 347,079.46 |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

| PRC | Program | Function | Object | 2017 Value | 2018 Value |
|-----|--|---|---|------------|------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 1XXX Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 158,896.36 | 172,253.58 |
| | | 21XX Support Services - Students | | | |
| | | | 2XX Personal Services - Employee Benefits | 6,556.23 | 7,872.10 |
| | | 221X Improvement of Instruction Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 4,113.87 | 3,737.77 |
| | | 222X Educational Media Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 8,982.90 | 9,509.92 |
| | | 23XX Support Services - General Administration | | | |
| | | | 2XX Personal Services - Employee Benefits | 8,265.90 | 8,599.39 |
| | | 24XX Support Services - School Administration | | | |
| | | | 2XX Personal Services - Employee Benefits | 20,635.51 | 20,558.80 |
| | | 25XX Support Services - Business | | | |
| | | | 2XX Personal Services - Employee Benefits | 6,334.24 | 7,086.15 |
| | | 26XX Operation and Maintenance of Plant Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 15,788.42 | 16,088.52 |
| | | 27XX Student Transportation Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 13,026.10 | 13,479.90 |
| | 280 Special Education - Local and State | | | | |
| | | 1XXX Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 18,680.97 | 18,011.22 |
| | | 21XX Support Services - Students | | | |
| | | | 2XX Personal Services - Employee Benefits | 482.94 | 202.46 |
| | | 24XX Support Services - School Administration | | | |
| | | | 2XX Personal Services - Employee Benefits | 896.01 | 932.89 |
| | | 27XX Student Transportation Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 1,547.51 | 0.00 |
| | 365 Indian Education for All - OTO & Ongoing | | | | |
| | | 27XX Student Transportation Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 0.00 | 121.47 |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 14 | |
|--|--|---|---|--|-------------------|-------------------|
| PRC | Program | Function | Object | | 2017 Value | 2018 Value |
| | 390 State Career & Technical Ed Entitlement - Undistributed | | | | | |
| | | 1XXX Instruction | | | | |
| | | | 2XX Personal Services - Employee Benefits | | 18,786.34 | 22,274.85 |
| | 710 School Sponsored Extracurricular Activities | | | | | |
| | | 27XX Student Transportation Services | | | | |
| | | | 2XX Personal Services - Employee Benefits | | 1,130.48 | 1,464.19 |
| | | 34XX Extracurricular - Activities | | | | |
| | | | 2XX Personal Services - Employee Benefits | | 2,673.04 | 3,191.46 |
| | 720 School Sponsored Athletics | | | | | |
| | | 27XX Student Transportation Services | | | | |
| | | | 2XX Personal Services - Employee Benefits | | 3,427.75 | 3,614.52 |
| | | 35XX Extracurricular - Athletics | | | | |
| | | | 2XX Personal Services - Employee Benefits | | 15,123.25 | 15,534.59 |
| | 910 Food Services | | | | | |
| | | 25XX Support Services - Business | | | | |
| | | | 2XX Personal Services - Employee Benefits | | 487.47 | 563.24 |
| | | 31XX Food Services | | | | |
| | | | 2XX Personal Services - Employee Benefits | | 13,285.02 | 20,760.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | <u>319,120.31</u> | <u>345,857.02</u> |

| Schedule Of Changes Worksheet | | | | | Fund Code 14 | |
|--|-----------|------|----------------|------|--------------|------|
| Beginning Fund Balance | | | | | 88,231.02 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 347,079.46 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 345,857.02 | (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 | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 |
| | | | | | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 89,453.46 | (5) |



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | Fund Code 15 |
|---|--|--------------|
| PRC | Revenue | 2018 Value |
| 001 | Agg of Reidm/indirect | |
| | 1510 Interest Earnings | 2,212.23 |
| 063 | VERIZON LEASE AGREEMENT FUNDS | |
| | 1920 Contributions/Donations from Private Sources | 8,262.41 |
| 098 | Swimming | |
| | 1920 Contributions/Donations from Private Sources | 6,059.37 |
| 099 | Wrestling | |
| | 1920 Contributions/Donations from Private Sources | 3,591.38 |
| 100 | Soccer | |
| | 1920 Contributions/Donations from Private Sources | 2,125.00 |
| 102 | HS AUTO SHOP | |
| | 1920 Contributions/Donations from Private Sources | 11,607.02 |
| 103 | VHS | |
| | 1920 Contributions/Donations from Private Sources | 7,620.00 |
| 104 | Cross Country | |
| | 1920 Contributions/Donations from Private Sources | 19,786.40 |
| 106 | CSCT Medicaid | |
| | 3356 Medicaid Comprehensive School & Community Treatment Services (CSCT) | 341,500.09 |
| 109 | Activity Bus | |
| | 1920 Contributions/Donations from Private Sources | 4,372.53 |
| 111 | Golf | |
| | 1920 Contributions/Donations from Private Sources | 13,360.00 |
| 112 | Vo Ed Business/Marketing | |
| | 3900 State Career & Technical Ed Entitlement | 1,310.00 |
| 113 | Vo Ed Family & Consumer Science | |
| | 3900 State Career & Technical Ed Entitlement | 1,257.00 |
| 115 | Vo Ed Tech Ed/Industrial Arts | |
| | 3900 State Career & Technical Ed Entitlement | 1,118.00 |
| | 6100 Material Prior Period Revenue Adjustments | 227.32 |
| 116 | misc donations | |
| | 1920 Contributions/Donations from Private Sources | 1,032.37 |
| 117 | Health Occupations Education | |
| | 3900 State Career & Technical Ed Entitlement | 1,166.00 |
| 121 | Music Donation | |
| | 1920 Contributions/Donations from Private Sources | 5,260.00 |
| 127 | Bodenhamer Donations | |
| | 1920 Contributions/Donations from Private Sources | 4,600.00 |
| 130 | Special Ed Donations | |
| | 1920 Contributions/Donations from Private Sources | 118.00 |



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| | | |
|--|--|-------------------|
| 131 School Garden | | |
| 1920 Contributions/Donations from Private Sources | | 2,058.00 |
| 136 Spirit Fund | | |
| 1920 Contributions/Donations from Private Sources | | 927.77 |
| 329 MULTIDISTRICT COOPERATIVE | | |
| 6100 Material Prior Period Revenue Adjustments | | 287.85 |
| 330 Substance Abuse Progra | | |
| 1920 Contributions/Donations from Private Sources | | 682.22 |
| 778 IDEA Part B | | |
| 4560 IDEA, Part B, Children with Disabilities | | 52,373.00 |
| 827 CARL PERKINS 16-17 | | |
| 4510 Carl Perkins (Federal Vo-Ed) - Basic Grant | | 1,091.00 |
| 828 Carl Perkins 17-18 | | |
| 4510 Carl Perkins (Federal Vo-Ed) - Basic Grant | | 12,111.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>506,115.96</u> |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

| PRC | Program | Function | Object | 2017 Value | 2018 Value |
|------------|---------------------------------------|---|--------|------------|-----------------|
| 098 | Swimming | | | | |
| | 720 School Sponsored Athletics | | | | |
| | | 27XX Student Transportation Services | | | |
| | | 1XX Personal Services - Salaries | | | 1,807.77 |
| | | 2XX Personal Services - Employee Benefits | | | 109.39 |
| | | 5XX Other Purchased Services | | | 35.22 |
| | | 6XX Supplies and Materials | | | 771.92 |
| | | 35XX Extracurricular - Athletics | | | |
| | | 1XX Personal Services - Salaries | | | 2,675.00 |
| | | 2XX Personal Services - Employee Benefits | | | 16.04 |
| | | 5XX Other Purchased Services | | | 1,180.44 |
| | | 810 Dues and Fees | | | 250.00 |
| | | 098 Subtotal | | | <u>6,845.78</u> |
| 099 | Wrestling | | | | |
| | 720 School Sponsored Athletics | | | | |
| | | 27XX Student Transportation Services | | | |
| | | 1XX Personal Services - Salaries | | | 1,798.14 |
| | | 2XX Personal Services - Employee Benefits | | | 119.73 |
| | | 5XX Other Purchased Services | | | 39.00 |
| | | 6XX Supplies and Materials | | | 625.78 |
| | | 35XX Extracurricular - Athletics | | | |
| | | 3XX Purchased Professional and Technical Services | | | 372.51 |
| | | 5XX Other Purchased Services | | | 81.25 |
| | | 6XX Supplies and Materials | | | 2,344.38 |
| | | 810 Dues and Fees | | | 250.00 |
| | | 099 Subtotal | | | <u>5,630.79</u> |



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

| PRC | Program | Function | Object | 2017 Value | 2018 Value |
|-----|---------------|---|---|------------|------------------|
| 100 | Soccer | | | | |
| | 720 | School Sponsored Athletics | | | |
| | | 27XX | Student Transportation Services | | |
| | | | 1XX Personal Services - Salaries | | 355.74 |
| | | | 2XX Personal Services - Employee Benefits | | 24.51 |
| | | | 5XX Other Purchased Services | | 27.23 |
| | | | 6XX Supplies and Materials | | 255.67 |
| | | 35XX | Extracurricular - Athletics | | |
| | | | 1XX Personal Services - Salaries | | 4,972.00 |
| | | | 2XX Personal Services - Employee Benefits | | 27.54 |
| | | | 3XX Purchased Professional and Technical Services | | 1,638.56 |
| | | | 810 Dues and Fees | | 500.00 |
| | | | 100 Subtotal | | 7,801.25 |
| 102 | HS AUTO SHOP | | | | |
| | 1XX | Regular Education Programs - Elementary/Secondary | | | |
| | | 1XXX | Instruction | | |
| | | | 6XX Supplies and Materials | | 593.26 |
| | | | 102 Subtotal | | 593.26 |
| 103 | VHS | | | | |
| | 1XX | Regular Education Programs - Elementary/Secondary | | | |
| | | 1XXX | Instruction | | |
| | | | 6XX Supplies and Materials | | 6,154.94 |
| | | | 7XX Property and Equipment Acquisition | | 4,000.00 |
| | | | 103 Subtotal | | 10,154.94 |
| 104 | Cross Country | | | | |
| | 720 | School Sponsored Athletics | | | |
| | | 27XX | Student Transportation Services | | |
| | | | 1XX Personal Services - Salaries | | 1,230.96 |
| | | | 2XX Personal Services - Employee Benefits | | 80.76 |
| | | | 5XX Other Purchased Services | | 19.59 |
| | | | 6XX Supplies and Materials | | 938.47 |
| | | 35XX | Extracurricular - Athletics | | |
| | | | 1XX Personal Services - Salaries | | 4,814.00 |
| | | | 2XX Personal Services - Employee Benefits | | 26.67 |
| | | | 5XX Other Purchased Services | | 1,120.72 |
| | | | 810 Dues and Fees | | 500.00 |
| | | | 104 Subtotal | | 8,731.17 |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | Fund Code 15 | |
|---|---|----------|---|--------------|-------------------|
| PRC | Program | Function | Object | 2017 Value | 2018 Value |
| 106 | CSCT Medicaid | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 62XX Resources Transferred to Other School Districts or Cooperatives | | | | |
| | | | 940 Indirect Costs | | 341,500.09 |
| | | | 106 Subtotal | | <u>341,500.09</u> |
| 109 | Activity Bus | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 27XX Student Transportation Services | | | | |
| | | | 4XX Purchased Property Services | | 4,091.91 |
| | | | 5XX Other Purchased Services | | 629.00 |
| | | | 109 Subtotal | | <u>4,720.91</u> |
| 111 | Golf | | | | |
| | 720 School Sponsored Athletics | | | | |
| | 27XX Student Transportation Services | | | | |
| | | | 1XX Personal Services - Salaries | | 914.56 |
| | | | 2XX Personal Services - Employee Benefits | | 68.19 |
| | | | 5XX Other Purchased Services | | 19.67 |
| | | | 6XX Supplies and Materials | | 687.13 |
| | 35XX Extracurricular - Athletics | | | | |
| | | | 1XX Personal Services - Salaries | | 4,814.00 |
| | | | 2XX Personal Services - Employee Benefits | | 28.86 |
| | | | 5XX Other Purchased Services | | 1,520.33 |
| | | | 6XX Supplies and Materials | | 1,458.96 |
| | | | 810 Dues and Fees | | 500.00 |
| | | | 111 Subtotal | | <u>10,011.70</u> |
| 112 | Vo Ed Business/Marketing | | | | |
| | 392 State Career & Technical Ed Entitlement - Business | | | | |
| | 1XXX Instruction | | | | |
| | | | 6XX Supplies and Materials | | 294.50 |
| | | | 112 Subtotal | | <u>294.50</u> |
| 113 | Vo Ed Family & Consumer Science | | | | |
| | 394 State Career & Technical Ed Entitlement - Family & Consumer Sciences | | | | |
| | 1XXX Instruction | | | | |
| | | | 6XX Supplies and Materials | | 1,198.20 |
| | | | 113 Subtotal | | <u>1,198.20</u> |
| 115 | Vo Ed Tech Ed/Industrial Arts | | | | |
| | 395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts | | | | |
| | 1XXX Instruction | | | | |
| | | | 6XX Supplies and Materials | | 1,321.51 |
| | | | 115 Subtotal | | <u>1,321.51</u> |



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

| PRC | Program | Function | Object | 2017 Value | 2018 Value |
|-----|--|---|--------|------------|-----------------|
| 116 | misc donations | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 1XXX Instruction | | | | |
| | | 6XX Supplies and Materials | | | 470.00 |
| | 720 School Sponsored Athletics | | | | |
| | 35XX Extracurricular - Athletics | | | | |
| | | 6XX Supplies and Materials | | | 742.53 |
| | | 116 Subtotal | | | 1,212.53 |
| 117 | Health Occupations Education | | | | |
| | 393 State Career & Technical Ed Entitlement - Health Occupations | | | | |
| | 1XXX Instruction | | | | |
| | | 6XX Supplies and Materials | | | 211.00 |
| | | 117 Subtotal | | | 211.00 |
| 127 | Bodenhamer Donations | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 1XXX Instruction | | | | |
| | | 5XX Other Purchased Services | | | 23.40 |
| | | 6XX Supplies and Materials | | | 2,507.07 |
| | 27XX Student Transportation Services | | | | |
| | | 1XX Personal Services - Salaries | | | 564.99 |
| | | 2XX Personal Services - Employee Benefits | | | 42.12 |
| | | 127 Subtotal | | | 3,137.58 |
| 130 | Special Ed Donations | | | | |
| | 280 Special Education - Local and State | | | | |
| | 1XXX Instruction | | | | |
| | | 6XX Supplies and Materials | | | 127.42 |
| | | 130 Subtotal | | | 127.42 |
| 131 | School Garden | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 1XXX Instruction | | | | |
| | | 6XX Supplies and Materials | | | 1,339.61 |
| | | 131 Subtotal | | | 1,339.61 |
| 136 | Spirit Fund | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 24XX Support Services - School Administration | | | | |
| | | 6XX Supplies and Materials | | | 2,003.49 |
| | | 136 Subtotal | | | 2,003.49 |
| 330 | Substance Abuse Progra | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 1XXX Instruction | | | | |
| | | 1XX Personal Services - Salaries | | | 100.00 |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 15 |
|--|---|-------------------------|---|------------|-------------------|
| PRC | Program | Function | Object | 2017 Value | 2018 Value |
| | | | 2XX Personal Services - Employee Benefits | | 0.60 |
| | | | 330 Subtotal | | <u>100.60</u> |
| 365 | Indian ED FOR ALL | | | | |
| | 365 Indian Education for All - OTO & Ongoing | | | | |
| | | 1XXX Instruction | | | |
| | | | 6XX Supplies and Materials | | 1,879.00 |
| | | | 365 Subtotal | | <u>1,879.00</u> |
| 778 | IDEA Part B | | | | |
| | 456 IDEA, Part B, Children with Disabilities | | | | |
| | | 1XXX Instruction | | | |
| | | | 1XX Personal Services - Salaries | | 39,440.30 |
| | | | 2XX Personal Services - Employee Benefits | | 12,932.70 |
| | | | 778 Subtotal | | <u>52,373.00</u> |
| 828 | Carl Perkins 17-18 | | | | |
| | 451 Carl Perkins (Federal Vo-Ed) - Basic Grant | | | | |
| | | 1XXX Instruction | | | |
| | | | 5XX Other Purchased Services | | 1,181.74 |
| | | | 6XX Supplies and Materials | | 13,353.88 |
| | | | 810 Dues and Fees | | 865.00 |
| | | | 828 Subtotal | | <u>15,400.62</u> |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | <u>476,588.95</u> |

Schedule Of Changes Worksheet

Fund Code 15

| | | |
|--|------------|------|
| Beginning Fund Balance | 156,408.83 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 506,115.96 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 476,588.95 | (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 | 51,798.66 | |
| Less Last Year | 1,317.92 | (4b) |
| | 50,480.74 | |
| | 50,480.74 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 236,416.58 | (5) |

Project Reporter Summaries

| Project Reporter | Revenues | Expenditures | Difference |
|-----------------------------------|----------|--------------|------------|
| 001 Agg of Reidm/indirect | 2,212.23 | 0.00 | 2,212.23 |
| 063 VERIZON LEASE AGREEMENT FUNDS | 8,262.41 | 0.00 | 8,262.41 |
| 098 Swimming | 6,059.37 | 6,845.78 | -786.41 |
| 099 Wrestling | 3,591.38 | 5,630.79 | -2,039.41 |



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Project Reporter Summaries

| Project Reporter | Revenues | Expenditures | Difference |
|-------------------------------------|-------------------|-------------------|------------------|
| 100 Soccer | 2,125.00 | 7,801.25 | -5,676.25 |
| 102 HS AUTO SHOP | 11,607.02 | 593.26 | 11,013.76 |
| 103 VHS | 7,620.00 | 10,154.94 | -2,534.94 |
| 104 Cross Country | 19,786.40 | 8,731.17 | 11,055.23 |
| 106 CSCT Medicaid | 341,500.09 | 341,500.09 | 0.00 |
| 109 Activity Bus | 4,372.53 | 4,720.91 | -348.38 |
| 111 Golf | 13,360.00 | 10,011.70 | 3,348.30 |
| 112 Vo Ed Business/Marketing | 1,310.00 | 294.50 | 1,015.50 |
| 113 Vo Ed Family & Consumer Science | 1,257.00 | 1,198.20 | 58.80 |
| 115 Vo Ed Tech Ed/Industrial Arts | 1,345.32 | 1,321.51 | 23.81 |
| 116 misc donations | 1,032.37 | 1,212.53 | -180.16 |
| 117 Health Occupations Education | 1,166.00 | 211.00 | 955.00 |
| 121 Music Donation | 5,260.00 | 0.00 | 5,260.00 |
| 127 Bodenhamer Donations | 4,600.00 | 3,137.58 | 1,462.42 |
| 130 Special Ed Donations | 118.00 | 127.42 | -9.42 |
| 131 School Garden | 2,058.00 | 1,339.61 | 718.39 |
| 136 Spirit Fund | 927.77 | 2,003.49 | -1,075.72 |
| 329 MULTIDISTRICT COOPERATIVE | 287.85 | 0.00 | 287.85 |
| 330 Substance Abuse Progra | 682.22 | 100.60 | 581.62 |
| 365 Indian ED FOR ALL | 0.00 | 1,879.00 | -1,879.00 |
| 778 IDEA Part B | 52,373.00 | 52,373.00 | 0.00 |
| 827 CARL PERKINS 16-17 | 1,091.00 | 0.00 | 1,091.00 |
| 828 Carl Perkins 17-18 | 12,111.00 | 15,400.62 | -3,289.62 |
| Total | 506,115.96 | 476,588.95 | 29,527.01 |



Trustees' Financial Summary

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Submit ID: 0331-96268759

15 Flathead County

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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 18

| PRC | Revenue | 2017 Value | 2018 Value |
|--|---|------------------|------------------|
| | 1311 Driver's Education Fees | 18,943.56 | 20,007.60 |
| | 1510 Interest Earnings | 354.58 | 572.51 |
| | 3260 State Driver's Education Reimbursement | 8,179.89 | 4,654.05 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 27,478.03 | 25,234.16 |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 18

| PRC | Program | Function | Object | 2017 Value | 2018 Value |
|--|---|----------|---|------------------|------------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 1XXX Instruction | | | | |
| | | | 1XX Personal Services - Salaries | 16,307.28 | 10,399.40 |
| | | | 2XX Personal Services - Employee Benefits | 95.53 | 58.59 |
| | | | 4XX Purchased Property Services | 104.00 | 0.00 |
| | | | 5XX Other Purchased Services | 1,632.02 | 975.71 |
| | | | 6XX Supplies and Materials | 1,854.39 | 1,512.89 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 19,993.22 | 12,946.59 |

Schedule Of Changes Worksheet Fund Code 18

| | | | | | | |
|--|------|----------------|-------|------|-----------|-----|
| Beginning Fund Balance | | | | | 47,652.83 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 25,234.16 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 12,946.59 | (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 | 44.00 | (4b) | -44.00 | |
| | | | | | -44.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 59,896.40 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

| PRC | Revenue | 2017 Value | 2018 Value |
|--|------------------------|--------------|---------------|
| | 1510 Interest Earnings | 30.64 | 35.80 |
| | 1910 Rentals | 0.00 | 291.95 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>30.64</u> | <u>327.75</u> |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

| PRC | Program | Function | Object | 2017 Value | 2018 Value |
|--|---|--|------------------------------|-------------|-----------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 23XX Support Services - General Administration | | | |
| | | | 5XX Other Purchased Services | 0.00 | 1,000.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>0.00</u> | <u>1,000.00</u> |

Schedule Of Changes Worksheet Fund Code 20

| | | | | | | |
|--|------|----------------|------|------|----------|-----|
| Beginning Fund Balance | | | | | 3,541.66 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 327.75 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 1,000.00 | (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) | | | | | 2,869.41 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

| PRC | Revenue | 2017 Value | 2018 Value |
|--|--|--------------|--------------|
| | 1510 Interest Earnings | 94.85 | 78.39 |
| | 6100 Material Prior Period Revenue Adjustments | 0.00 | 1.92 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>94.85</u> | <u>80.31</u> |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

| PRC | Program | Function | Object | 2017 Value | 2018 Value |
|--|---|---|---|-----------------|-------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 24XX Support Services - School Administration | | | |
| | | | 1XX Personal Services - Salaries | 4,223.95 | 0.00 |
| | | | 2XX Personal Services - Employee Benefits | 25.33 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>4,249.28</u> | <u>0.00</u> |

Schedule Of Changes Worksheet

Fund Code 21

| | | |
|--|----------|------|
| Beginning Fund Balance | 6,674.01 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 80.31 | (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) |
| 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) | 6,754.32 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | Fund Code 28 | |
|--|--|--|-----------------|-----------------|
| PRC | Revenue | | 2017 Value | 2018 Value |
| | 1510 Interest Earnings | | 62.27 | 86.39 |
| | 3281 State Technology Aid | | 2,253.33 | 0.00 |
| | 5200 Sale or Compensation for Loss of Assets | | 0.00 | 4,050.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | 2,315.60 | 4,136.39 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | Fund Code 28 | |
|--|---------|----------|--------|--------------|-------------|
| PRC | Program | Function | Object | 2017 Value | 2018 Value |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 0.00 | 0.00 |

| Schedule Of Changes Worksheet | | | | | | Fund Code 28 | |
|--|-----------|------|----------------|------|------|--------------|-----|
| Beginning Fund Balance | | | | | | 7,654.90 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 4,136.39 | (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) | | | | | | 11,791.29 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | Fund Code 29 | |
|--|---|--|------------------|------------------|
| PRC | Revenue | | 2017 Value | 2018 Value |
| | 1510 Interest Earnings | | 314.96 | 320.60 |
| | 1925 Innovative Education Payment | | 5.47 | 16.57 |
| | 3445 State Combined Fund School Block Grant | | 20,995.78 | 10,985.68 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | 21,316.21 | 11,322.85 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | Fund Code 29 | |
|--|---|---|--|------------------|------------------|
| PRC | Program | Function | Object | 2017 Value | 2018 Value |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 1XXX Instruction | | | |
| | | | 6XX Supplies and Materials | 0.00 | 1,836.82 |
| | | 26XX Operation and Maintenance of Plant Services | | | |
| | | | 6XX Supplies and Materials | 0.00 | 4,713.77 |
| | | 4XXX Facilities Acquisition and Construction Services | | | |
| | | | 7XX Property and Equipment Acquisition | 29,866.40 | 9,934.82 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 29,866.40 | 16,485.41 |

| Schedule Of Changes Worksheet | | | | | | Fund Code 29 |
|--|-----------|------|----------------|------|------|---------------|
| Beginning Fund Balance | | | | | | 35,010.48 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 11,322.85 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 16,485.41 (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| | This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| | This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 |
| | | | | | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 29,847.92 (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | Fund Code 50 | |
|--|--------------------------------------|--|-------------------|---------------------|
| PRC | Revenue | | 2017 Value | 2018 Value |
| | 1110 District Tax Levy | | 976,521.51 | 1,034,518.36 |
| | 1190 Penalties and Interest on Taxes | | 1,337.00 | 2,591.74 |
| | 1510 Interest Earnings | | 2,019.47 | 2,965.87 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | 979,877.98 | 1,040,075.97 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | Fund Code 50 | |
|--|--|----------|-------------------------|---------------------|---------------------|
| PRC | Program | Function | Object | 2017 Value | 2018 Value |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 51XX General Obligation Bonds, Special Assessments and Interest | | | | |
| | | | 830 Special Assessments | 143.72 | 183.49 |
| | | | 840 Principal On Debt | 515,000.00 | 530,000.00 |
| | | | 850 Interest on Debt | 497,544.58 | 477,000.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 1,012,688.30 | 1,007,183.49 |

| Schedule Of Changes Worksheet | | | | | | Fund Code 50 | |
|--|-----------|------|----------------|------|------|--------------|-----|
| Beginning Fund Balance | | | | | | -32,690.82 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 1,040,075.97 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 1,007,183.49 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | | |
| | This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | | |
| | This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 | |
| | | | | | | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 201.66 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

| PRC | Revenue | 2017 Value | 2018 Value |
|--|--|------------------|------------------|
| | 1510 Interest Earnings | 86,522.85 | 13,642.58 |
| | 6100 Material Prior Period Revenue Adjustments | 850.00 | 8,655.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>87,372.85</u> | <u>22,297.58</u> |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

| PRC | Program | Function | Object | 2017 Value | 2018 Value |
|--|--|--|---|----------------------|---------------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 4XXX Facilities Acquisition and Construction Services | | | |
| | | | 7XX Property and Equipment Acquisition | <u>10,672,209.52</u> | <u>3,502,088.13</u> |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>10,672,209.52</u> | <u>3,502,088.13</u> |

Schedule Of Changes Worksheet Fund Code 60

| | | | | | | |
|--|-----------|----------------|------------|------|--------------|-----|
| Beginning Fund Balance | | | | | 3,685,362.60 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 22,297.58 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 3,502,088.13 | (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 | 66,080.39 | Less Last Year | 119,584.14 | (4b) | -53,503.75 | |
| | | | | | -53,503.75 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 152,068.30 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

| PRC | Revenue | 2017 Value | 2018 Value |
|--|---|---------------|------------------|
| | 1110 District Tax Levy | 11.74 | 0.00 |
| | 1190 Penalties and Interest on Taxes | 0.18 | 0.00 |
| | 1510 Interest Earnings | 170.90 | 0.00 |
| | 1511 BR Permissive Revenues Interest Earnings | 0.00 | 32.74 |
| 003 | Maintenance Permissive Levy | | |
| | 1110 District Tax Levy | 0.00 | 38,714.07 |
| | 1190 Penalties and Interest on Taxes | 0.00 | 51.99 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>182.82</u> | <u>38,798.80</u> |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

| PRC | Program | Function | Object | 2017 Value | 2018 Value |
|--|------------------------------------|--|---|------------------|------------------|
| 002 | | | | | |
| | 190 | School Safety Projects | | | |
| | | 4XXX | Facilities Acquisition and Construction Services | | |
| | | | 7XX Property and Equipment Acquisition | 33,000.00 | 0.00 |
| 003 | Maintenance Permissive Levy | | | | |
| | 1XX | Regular Education Programs - Elementary/Secondary | | | |
| | | 26XX | Operation and Maintenance of Plant Services | | |
| | | | 4XX Purchased Property Services | 0.00 | 27,455.46 |
| | | | 6XX Supplies and Materials | 0.00 | 11,149.14 |
| | | | 7XX Property and Equipment Acquisition | 0.00 | 1,383.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>33,000.00</u> | <u>39,987.60</u> |

Schedule Of Changes Worksheet

Fund Code 61

| | | |
|--|-----------|------|
| Beginning Fund Balance | 4,596.77 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 38,798.80 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 39,987.60 | (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 | 2,918.34 | |
| Less Last Year | 0.00 | (4b) |
| | 2,918.34 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 6,326.31 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

| PRC | Revenue | 2017 Value | 2018 Value |
|--|---------------------------------------|------------|------------|
| | 1XXX Revenues from Student Activities | 126,701.74 | 71,740.18 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 126,701.74 | 71,740.18 |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

| PRC | Program | Function | Object | 2017 Value | 2018 Value |
|--|--|--|-----------------------------|------------|------------|
| | 7XX Extracurricular Athletics and Activities | | | | |
| | | 3XXX Operation of Non-Educational Services | | | |
| | | | XXX Student Extracurricular | 122,952.52 | 71,586.93 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 122,952.52 | 71,586.93 |

Schedule Of Changes Worksheet

Fund Code 84

| | | |
|--|------------|------|
| Beginning Fund Balance | 132,777.45 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 71,740.18 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 71,586.93 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4a) |
| | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4b) |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 132,930.70 | (5) |



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Detail Expenditure

| Fund | Account | Description | 2017 Value | 2018 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 | 24,939.86 | 31,234.96 |
| XX | 39X 1XXX 112 | Certified Teacher Staff Salaries | 114,869.64 | 135,949.54 |
| 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 | 40,422.16 | 39,440.30 |
| 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 | 852,440.42 | 871,678.75 |
| XX | XXX 1XXX 640 | Textbooks and Other Printed Materials - No On-line Services | 7,052.35 | 16,366.82 |
| XX | XXX 1XXX 650 | Periodicals - Not On-Line Subscriptions | 0.00 | 0.00 |
| XX | XXX 26XX 41X | Energy Utility Services | 59,694.43 | 54,709.10 |
| XX | XXX 4XXX 710 | Land | 0.00 | 0.00 |
| XX | XXX 4XXX 715 | Land Improvements | 0.00 | 0.00 |
| XX | XXX 4XXX 720 | Purchase of Existing Buildings | 0.00 | 0.00 |
| XX | XXX 4XXX 725 | Major Construction Services | 10,843,115.17 | 3,526,022.95 |
| 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 355 | Technology Contracted Services | 0.00 | 0.00 |
| XX | XXX XXXX 455 | Technology Repairs and Rental | 0.00 | 125.00 |
| XX | XXX XXXX 535 | Technology Communication Services | 0.00 | 0.00 |
| XX | XXX XXXX 561 | Tuition to Other School Districts Within the State | 0.00 | 2,320.00 |
| XX | XXX XXXX 562 | Tuition to Other School Districts Outside the State | 0.00 | 0.00 |
| XX | XXX XXXX 563 | Educational Fees to Detention Facilities | 0.00 | 0.00 |
| XX | XXX XXXX 645 | Online Textbooks/E-Books | 0.00 | 0.00 |
| XX | XXX XXXX 682 | Technology Supplies | 0.00 | 4,661.42 |
| XX | XXX XXXX 735 | Technology Equipment and Software | 0.00 | 0.00 |



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Special Education Reversion

Special Education Allowable Cost Payments:

| | |
|---|-----------|
| a. Instructional Block Grant Entitlement | 46,212.26 |
| b. Related Services Block Grant Entitlement | 15,517.04 |
| c. Total Entitlements Subject to Reversion | 61,729.30 |

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)] | 82,099.96 |
| f. Grand Total Allowable Special Education Expenditures (See attached worksheet) | 163,442.63 |
| g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion | 0.00 |

Note to District:

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

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

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

Percentage of Special Ed Funding FY2020 Maximum Budget: 75%



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Special Education Reversion

| Program | Function | Object | Fund 01 | Fund 13 | Fund 24 | Fund 25 | Fund 26 |
|---------------|----------|--------|------------|-----------|---------|---------|---------|
| 280 | 1XXX | 1XX | 75,155.41 | 45,118.81 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 2XX | 15,583.17 | 8,599.13 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 3XX | 470.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 5XX | 445.73 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 6XX | 3,704.84 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 1XX | 1,263.21 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 2XX | 132.86 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 3XX | 5,827.49 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 1XX | 5,657.86 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 2XX | 1,403.93 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 5XX | 80.19 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 62XX | 920 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Totals | | | 109,724.69 | 53,717.94 | 0.00 | 0.00 | 0.00 |

163,442.63

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. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY18 in TEAMS.



Trustees' Financial Summary

FY2017-18

Submit ID: 0331-96268759

15 Flathead County

0331 Bigfork H S

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

| Governmental | Begining Balance | Adjust- ments | Additions | Removals | Ending Balance |
|---|-----------------------------|--------------------------|------------------|-----------------|---------------------------|
| Land | 6,196.00 | 0.00 | 0.00 | 0.00 | 6,196.00 |
| Land Improvements | 8,582.50 | 0.00 | 0.00 | 0.00 | 8,582.50 |
| Buildings | 2,087,822.57 | 0.00 | 0.00 | 0.00 | 2,087,822.57 |
| Machinery and Equipment | 1,318,156.28 | 0.00 | 125,554.00 | 0.00 | 1,443,710.28 |
| Construction in Progress | 11,719,404.96 | 0.00 | 3,485,859.04 | 0.00 | 15,205,264.00 |
| Totals at Historical Cost | 15,140,162.31 | 0.00 | 3,611,413.04 | 0.00 | 18,751,575.35 |
| Depreciation | | | | | |
| Building Accum | 1,519,335.38 | 0.00 | 41,049.35 | 0.00 | 1,560,384.73 |
| Machinery and Equipment Accum | 897,921.91 | 0.00 | 81,983.56 | 0.00 | 979,905.47 |
| Total Accumulated Depreciation | 2,417,257.29 | 0.00 | 123,032.91 | 0.00 | 2,540,290.20 |
| Governmental Activities, Capital Assets, Net of Accumulated Depreciation | 12,722,905.02 | 0.00 | 3,488,380.13 | 0.00 | 16,211,285.15 |

* 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.

*** Has comments.

| Depreciation by Function for FY2018 | Governmental Activities | Business-Type Activities | Adjustments |
|--|------------------------------------|-------------------------------------|--------------------|
| Instruction (1XXX) | 7,153.56 | 0.00 | 0.00 |
| Operations and Maintenance (26XX) | 4,075.77 | 0.00 | 0.00 |
| Transportation (27XX) | 37,704.56 | 0.00 | 0.00 |
| Extracurricular (34XX, 35XX) | 2,018.75 | 0.00 | 0.00 |
| Total Depreciation for FY2018 | 50,952.64 | 0.00 | 0.00 |

*** Has comment.



Trustees' Financial Summary

FY2017-18

Submit ID: 0331-96268759

15 Flathead County

0331 Bigfork H S

Schedule of Changes in Long-Term Liabilities

| | (a) Beginning Balance 7/1/2017 | (b) New Debt & Other Additions | (c) Principal Payments | (d) Refunding & Other Reduction | (e) Ending Balance (6/30/2018) [a+b-c-d] | (f) Current Portion Due FY2019 | (g) Long-Term Portion Due FY2020 |
|----------------------------------|---|---|------------------------------|--|--|--|--|
| Governmental Activities * | | | | | | | |
| Compensated Absences | 174,869.90 | 14,872.10 | 0.00 | 0.00 | 189,742.00 | 0.00 | 189,742.00 |
| Other Post Employment Benefits | 37,623.00 | 33,461.00 | 0.00 | 0.00 | 71,084.00 | 0.00 | 71,084.00 |
| Total Governmental Activity | | | | | | | |
| Non-bond Long-Term Liabilities | 212,492.90 | 48,333.10 | 0.00 | 0.00 | 260,826.00 | 0.00 | 260,826.00 |
| Bond(s) | | | | | | | |
| 06/14/2016 | 4,755,000.00 | 0.00 | 180,000.00 | 0.00 | 4,575,000.00 | 190,000.00 | 4,385,000.00 |
| 12/29/2015 | 8,730,000.00 | 0.00 | 350,000.00 | 0.00 | 8,380,000.00 | 360,000.00 | 8,020,000.00 |
| Total Governmental Activity | | | | | | | |
| Bond Long-Term Liabilities | 13,485,000.00 | 0.00 | 530,000.00 | 0.00 | 12,955,000.00 | 550,000.00 | 12,405,000.00 |

* 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.



Trustees' Financial Summary

FY2017-18

Submit ID: 0331-96268759

15 Flathead County

0331 Bigfork H S

Net Pension Liability FY2018

| | <u>Beginning Balance</u> | <u>Additions</u> | <u>Reductions</u> | <u>Ending Balance</u> |
|---------------------|------------------------------|------------------|-------------------|-----------------------|
| Governmental | | | | |
| Net Pension - PERS | 520,161.17 | 98,387.83 | 0.00 | 618,549.00 |
| Net Pension - TRS | 1,995,030.76 | 0.00 | 141,952.26 | 1,853,078.50 |