



Trustees' Financial Summary

FY2017-18

Submit ID: 0330-85403899

15 Flathead County

0330 Bigfork Elem

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	Aggregate Reim/Indirects	LOCAL		Local
003	Maintenance Permissive Levy	LOCAL		
063	VERIZON LEASE AGREEMENT FUNDS	LOCAL		
095	Medicaid Billing	LOCAL		
107	Little Hoopsters	LOCAL	local	local
118	Ravenwood	LOCAL		
119	Close Up/Washington DC	LOCAL		
123	Maintenance Recycle Project	LOCAL		
128	Fun Run	LOCAL	local	local
136	Spirit Fund	LOCAL	local	
141	PTA donation	LOCAL	local	
238	SMALL RURAL SCHOOL ELEM 17-18	FEDERAL	S358A173094	84.358A
239	SMALL RURAL SCHOOLS HS 17-18	FEDERAL	S358A173115	84.358A
317	Title I PART A 16-17	FEDERAL	1503303107	Federal
318	Title 1 PART A 17-18	FEDERAL	1503303108	84010A
329	MULTIDISTRICT COOPERATIVE	STATE		
330	Substance Abuse Program Donations	LOCAL		
337	Misc donations	LOCAL	local	
367	OTO KINDERGARTEN	STATE		
778	IDEA Part B 17-18	FEDERAL	1503397708	84.027



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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)	482,765.07	103,682.33	60,810.74	
02	Taxes Receivable - Real and Personal (120-149)	48,121.60	6,713.68	1,332.01	
03	Taxes Receivable - Protested (150-159)	764.75	106.44	21.19	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	40,460.33	5,534.50	1,101.70	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	572,111.75	116,036.95	63,265.64	
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)	48,886.35	6,820.12	1,353.20	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	205,597.99	1,063.16		
46	Non-Materialized ANB - Excess Levy				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	317,627.41	108,153.67	61,912.44	
52	TOTAL FUND BALANCE/EQUITY	523,225.40	109,216.83	61,912.44	
53	TOTAL LIABILITIES AND FUND BALANCE	572,111.75	116,036.95	63,265.64	



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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)	(1,546.60)	139,874.68	211,756.95	
02	Taxes Receivable - Real and Personal (120-149)	5,227.45			
03	Taxes Receivable - Protested (150-159)	83.38			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	4,333.89	6,166.90	4,652.54	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	8,098.12	146,041.58	216,409.49	
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)	5,310.83			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	8,000.00		675.00	
48	Fund Balance for Budget	(5,212.71)	146,041.58	215,734.49	
52	TOTAL FUND BALANCE/EQUITY	2,787.29	146,041.58	216,409.49	
53	TOTAL LIABILITIES AND FUND BALANCE	8,098.12	146,041.58	216,409.49	



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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)			7,800.22	8,215.51
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			7,800.22	8,215.51
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			7,800.22	8,215.51
52	TOTAL FUND BALANCE/EQUITY			7,800.22	8,215.51
53	TOTAL LIABILITIES AND FUND BALANCE			7,800.22	8,215.51



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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)	17,535.64	28,159.77		(9,592.07)
02	Taxes Receivable - Real and Personal (120-149)				12,081.66
03	Taxes Receivable - Protested (150-159)				191.56
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				9,954.33
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	17,535.64	28,159.77		12,635.48
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)				12,273.22
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	17,535.64	28,159.77		362.26
52	TOTAL FUND BALANCE/EQUITY	17,535.64	28,159.77		362.26
53	TOTAL LIABILITIES AND FUND BALANCE	17,535.64	28,159.77		12,635.48



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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)	1,129.45	28,805.57		
02	Taxes Receivable - Real and Personal (120-149)		1,700.79		
03	Taxes Receivable - Protested (150-159)		27.16		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		1,412.10		
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	1,129.45	31,945.62		
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)		1,727.95		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		4,881.35		
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,129.45	25,336.32		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	1,129.45	30,217.67		
53	TOTAL LIABILITIES AND FUND BALANCE	1,129.45	31,945.62		



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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)	0.71	535,831.59	41,627.24	
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	0.71	535,831.59	41,627.24	
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	0.71	535,831.59	41,627.24	
52	TOTAL FUND BALANCE/EQUITY	0.71	535,831.59	41,627.24	
53	TOTAL LIABILITIES AND FUND BALANCE	0.71	535,831.59	41,627.24	



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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)				
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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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				



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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		1,657,330.59	1,852,756.82
1190	Penalties and Interest on Taxes		3,386.31	4,257.73
1510	Interest Earnings		5,115.30	8,053.42
1900	Other Revenue from Local Sources		1,444.81	1,433.56
3110	Direct State Aid		1,607,934.23	1,643,601.97
3111	Quality Educator		151,887.00	148,421.00
3112	At Risk Student		24,491.82	22,912.74
3113	Indian Education For All		12,580.00	12,880.08
3114	American Indian Achievement Gap		1,881.00	2,520.00
3115	State Spec Ed Allowable Cost Pymt to Districts		136,629.45	120,886.39
3116	Data For Achievement		12,053.12	0.00
3118	Natural Resource Development		29,105.18	0.00
3444	State School Block Grant		155,048.97	0.00
6100	Material Prior Period Revenue Adjustments		2,719.17	15,329.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			3,801,606.95	3,833,053.50

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	1,745,397.28	1,701,774.44
			2XX Personal Services - Employee Benefits	177,092.48	172,629.47
			3XX Purchased Professional and Technical Services	19,956.00	20,973.00
			4XX Purchased Property Services	17,291.56	15,638.04
			5XX Other Purchased Services	28,994.55	21,471.09
			6XX Supplies and Materials	228,502.02	246,052.72
			810 Dues and Fees	166.03	0.00
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	152,269.76	161,513.34
			2XX Personal Services - Employee Benefits	17,614.62	17,137.25
			3XX Purchased Professional and Technical Services	482.00	611.00
			5XX Other Purchased Services	225.00	139.14
			6XX Supplies and Materials	1,035.63	2,873.71
			810 Dues and Fees	124.50	0.00
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries	49,170.68	44,433.89
			2XX Personal Services - Employee Benefits	4,303.17	4,406.16
			5XX Other Purchased Services	17,587.00	16,238.73



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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	54,855.00	58,725.88
		2XX	Personal Services - Employee Benefits	6,428.44	6,660.45
		4XX	Purchased Property Services	15.00	0.00
		6XX	Supplies and Materials	8,035.59	5,663.91
		810	Dues and Fees	0.00	60.00
		23XX	Support Services - General Administration		
		1XX	Personal Services - Salaries	78,492.41	94,032.80
		2XX	Personal Services - Employee Benefits	15,946.70	16,304.48
		3XX	Purchased Professional and Technical Services	12,318.71	6,829.57
		4XX	Purchased Property Services	1,665.38	4,566.44
		5XX	Other Purchased Services	7,994.99	10,004.50
		6XX	Supplies and Materials	8,384.90	8,233.57
		810	Dues and Fees	6,996.61	6,402.20
		24XX	Support Services - School Administration		
		1XX	Personal Services - Salaries	176,043.28	176,316.55
		2XX	Personal Services - Employee Benefits	42,322.86	43,729.20
		5XX	Other Purchased Services	14,694.29	7,193.81
		6XX	Supplies and Materials	15,238.81	19,254.76
		7XX	Property and Equipment Acquisition	6,406.00	0.00
		810	Dues and Fees	425.00	873.98
		25XX	Support Services - Business		
		1XX	Personal Services - Salaries	70,483.72	78,605.03
		2XX	Personal Services - Employee Benefits	4,683.44	4,873.00
		3XX	Purchased Professional and Technical Services	26,063.70	23,366.70
		5XX	Other Purchased Services	3,207.76	3,891.67
		6XX	Supplies and Materials	1,827.21	2,013.54
		810	Dues and Fees	227.50	0.00
		26XX	Operation and Maintenance of Plant Services		
		1XX	Personal Services - Salaries	186,135.86	184,980.52
		2XX	Personal Services - Employee Benefits	30,957.71	33,553.99
		3XX	Purchased Professional and Technical Services	342.03	0.00
		4XX	Purchased Property Services	152,199.71	157,309.59
		5XX	Other Purchased Services	18,780.22	26,908.96
		6XX	Supplies and Materials	34,349.57	22,050.79
		7XX	Property and Equipment Acquisition	2,600.00	0.00
		810	Dues and Fees	17.50	22.75
		27XX	Student Transportation Services		
		1XX	Personal Services - Salaries	5,222.89	3,998.48
		2XX	Personal Services - Employee Benefits	352.43	223.86
		5XX	Other Purchased Services	1,593.60	305.84
		6XX	Supplies and Materials	2,016.11	1,861.49



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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	4,352.57	38,810.00
	280		Special Education - Local and State		
		1XXX	Instruction		
			1XX Personal Services - Salaries	103,088.22	111,995.91
			2XX Personal Services - Employee Benefits	19,100.23	31,866.17
			3XX Purchased Professional and Technical Services	1,259.72	300.00
			4XX Purchased Property Services	200.00	125.00
			5XX Other Purchased Services	1,918.90	1,762.42
			6XX Supplies and Materials	7,383.46	7,577.15
			810 Dues and Fees	546.00	0.00
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	75,978.23	61,897.75
			2XX Personal Services - Employee Benefits	6,423.73	6,637.55
			3XX Purchased Professional and Technical Services	19,938.42	35,484.29
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries	10,016.14	10,507.42
			2XX Personal Services - Employee Benefits	2,537.91	2,607.18
			5XX Other Purchased Services	915.64	327.98
			6XX Supplies and Materials	41.48	0.00
			810 Dues and Fees	330.00	325.00
		27XX	Student Transportation Services		
			5XX Other Purchased Services	13.95	0.00
	316		Data For Achievement		
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	12,053.12	0.00
	365		Indian Education for All - OTO & Ongoing		
		1XXX	Instruction		
			5XX Other Purchased Services	11,025.97	12,039.13
			6XX Supplies and Materials	613.59	537.30
	710		School Sponsored Extracurricular Activities		
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	3,720.70	2,729.57
			2XX Personal Services - Employee Benefits	260.28	192.26
			5XX Other Purchased Services	239.18	87.30
		34XX	Extracurricular - Activities		
			1XX Personal Services - Salaries	3,229.99	4,476.00
			2XX Personal Services - Employee Benefits	18.97	26.34
			5XX Other Purchased Services	319.86	353.00
			810 Dues and Fees	666.00	840.00



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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
	720		School Sponsored Athletics			
		27XX	Student Transportation Services			
			1XX Personal Services - Salaries		5,182.23	4,446.74
			2XX Personal Services - Employee Benefits		329.90	257.34
			5XX Other Purchased Services		90.96	23.50
			6XX Supplies and Materials		1,304.98	1,167.21
		35XX	Extracurricular - Athletics			
			1XX Personal Services - Salaries		38,099.96	38,841.23
			2XX Personal Services - Employee Benefits		3,348.18	3,452.04
			3XX Purchased Professional and Technical Services		0.00	424.50
			4XX Purchased Property Services		0.00	1,325.00
			5XX Other Purchased Services		443.14	16.35
			6XX Supplies and Materials		7,921.39	11,549.84
			7XX Property and Equipment Acquisition		812.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					3,801,262.71	3,827,718.76

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					421,209.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,833,053.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,827,718.76	(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	205,597.99	Less Last Year	108,916.73	(4b)	96,681.26
					96,681.26	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					523,225.40	(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	284,026.36	259,623.41
	1190 Penalties and Interest on Taxes	591.65	641.95
	1510 Interest Earnings	855.79	1,955.76
	1900 Other Revenue from Local Sources	416.32	0.00
	2220 County On-Schedule Trans Reimb	44,434.64	38,183.31
	3210 State On-Schedule Trans Reimb	43,816.44	33,494.07
	3444 State School Block Grant	10,425.12	10,425.12
	6100 Material Prior Period Revenue Adjustments	1,126.42	495.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		385,692.74	344,819.51

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	5,962.30	6,256.60
			2XX Personal Services - Employee Benefits	1,179.38	1,211.38
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	7,862.75	8,165.93
			2XX Personal Services - Employee Benefits	1,953.46	2,005.96
	25XX Support Services - Business				
			1XX Personal Services - Salaries	3,888.25	4,519.48
			2XX Personal Services - Employee Benefits	50.28	53.14
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	88,743.28	88,396.39
			2XX Personal Services - Employee Benefits	15,445.18	13,982.12
			3XX Purchased Professional and Technical Services	168.60	137.50
			4XX Purchased Property Services	13,266.97	15,137.50
			5XX Other Purchased Services	118,287.07	120,288.54
			6XX Supplies and Materials	11,955.93	15,024.91
			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	36,233.33	20,834.58
			2XX Personal Services - Employee Benefits	3,877.33	1,692.36
			5XX Other Purchased Services	584.15	2,087.26
			6XX Supplies and Materials	6,140.17	4,629.14



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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				
		61XX	Operating Transfers to Other Funds			
			910	Operating Transfers to Other Funds	25,000.00	49,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>343,970.43</u>	<u>355,422.79</u>

Schedule Of Changes Worksheet							Fund Code 10	
Beginning Fund Balance							120,510.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							344,819.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							355,422.79	(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	1,063.16	Less Last Year	1,753.51	(4b)	-690.35		
							-690.35	(4)
Ending Fund Balance (1 + 2 - 3 + 4)							109,216.83	(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		1,813.39	50,136.54
	1190 Penalties and Interest on Taxes		57.26	65.60
	1510 Interest Earnings		1,152.23	1,252.28
	6100 Material Prior Period Revenue Adjustments		0.00	2,250.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			3,022.88	53,704.42

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						126,629.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						53,704.42	(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)						61,912.44	(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		39,776.65	198,274.25
	1190 Penalties and Interest on Taxes		81.04	298.67
	1510 Interest Earnings		69.56	227.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>39,927.25</u>	<u>198,800.83</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 13	
PRC	Program	Function	Object	2017 Value	2018 Value
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	10,129.90	24,341.34
			2XX Personal Services - Employee Benefits	2,312.36	3,521.08
			5XX Other Purchased Services	35,462.28	176,383.82
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>47,904.54</u>	<u>204,246.24</u>

Schedule Of Changes Worksheet

Schedule Of Changes Worksheet							Fund Code 13
Beginning Fund Balance							232.70 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							198,800.83 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							204,246.24 (3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	8,000.00	Less Last Year	0.00	(4b)	8,000.00	
							8,000.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)							2,787.29 (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	1,071.60	1,692.39
	2240 County Retirement Distribution	468,661.94	484,033.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		469,733.54	485,725.67

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	295,035.46	278,080.69
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	24,135.12	25,577.37
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	7,986.02	7,255.99
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	8,525.50	8,941.14
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	15,708.92	16,195.62
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	30,467.83	30,172.40
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	11,588.75	12,958.23
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	27,184.57	27,702.72
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	12,970.20	13,729.79
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	17,188.53	24,580.74
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	12,794.94	9,985.40
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	1,664.19	1,732.49
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	4,731.74	3,219.17
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	415.55	369.90



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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
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits		511.16	749.35
	720		School Sponsored Athletics			
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits		581.85	608.50
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits		5,679.25	5,879.51
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>477,169.58</u>	<u>467,739.01</u>

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					128,054.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					485,725.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					467,739.01	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					146,041.58	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2018 Value
001	Aggregate Reim/Indirects	
	1510 Interest Earnings	2,263.16
063	VERIZON LEASE AGREEMENT FUNDS	
	1920 Contributions/Donations from Private Sources	15,351.04
095	Medicaid Billing	
	3355 Medicaid - Miscellaneous	37,186.47
107	Little Hoopsters	
	1920 Contributions/Donations from Private Sources	4,415.00
118	Ravenwood	
	1920 Contributions/Donations from Private Sources	2,475.00
119	Close Up/Washington DC	
	1920 Contributions/Donations from Private Sources	496.40
123	Maintenance Recycle Project	
	1920 Contributions/Donations from Private Sources	61.60
136	Spirit Fund	
	1920 Contributions/Donations from Private Sources	604.88
238	SMALL RURAL SCHOOL ELEM 17-18	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	15,208.00
239	SMALL RURAL SCHOOLS HS 17-18	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	24,370.00
317	Title I PART A 16-17	
	4200 Title I, Part A, Improving Basic Programs	17,973.00
318	Title 1 PART A 17-18	
	4200 Title I, Part A, Improving Basic Programs	261,423.54
329	MULTIDISTRICT COOPERATIVE	
	3290 State - Other State Grants	5,400.00
	6100 Material Prior Period Revenue Adjustments	534.58
330	Substance Abuse Program Donations	
	1920 Contributions/Donations from Private Sources	682.23
337	Misc donations	
	1920 Contributions/Donations from Private Sources	5,366.05
778	IDEA Part B 17-18	
	4560 IDEA, Part B, Children with Disabilities	117,836.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u><u>511,646.95</u></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
095	Medicaid Billing					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			3XX Purchased Professional and Technical Services			2,398.88
			6XX Supplies and Materials			2,060.76
	280 Special Education - Local and State					
	1XXX Instruction					
			1XX Personal Services - Salaries			16,098.37
			2XX Personal Services - Employee Benefits			6,429.00
			095 Subtotal			26,987.01
107	Little Hoopsters					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			1XX Personal Services - Salaries			234.00
			2XX Personal Services - Employee Benefits			1.29
			6XX Supplies and Materials			3,708.67
			107 Subtotal			3,943.96
123	Maintenance Recycle Project					
	1XX Regular Education Programs - Elementary/Secondary					
	26XX Operation and Maintenance of Plant Services					
			6XX Supplies and Materials			319.75
			123 Subtotal			319.75
128	Fun Run					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			6XX Supplies and Materials			388.00
			128 Subtotal			388.00
136	Spirit Fund					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			6XX Supplies and Materials			178.81
			136 Subtotal			178.81
141	PTA donation					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			6XX Supplies and Materials			6,696.61
			141 Subtotal			6,696.61
238	SMALL RURAL SCHOOL ELEM 17-18					
	420 Title I, Part A, Improving Basic Programs					
	1XXX Instruction					
			1XX Personal Services - Salaries			15,208.00
			238 Subtotal			15,208.00



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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
239	SMALL RURAL SCHOOLS HS 17-18				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		21,352.48
			6XX Supplies and Materials		3,017.52
			239 Subtotal		24,370.00
317	Title I PART A 16-17				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		8,188.83
			2XX Personal Services - Employee Benefits		344.67
			317 Subtotal		8,533.50
318	Title 1 PART A 17-18				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		184,885.41
			2XX Personal Services - Employee Benefits		73,068.55
			6XX Supplies and Materials		4,143.85
			318 Subtotal		262,097.81
329	MULTIDISTRICT COOPERATIVE				
	329	State Miscellaneous Grants			
		1XXX	Instruction		
			6XX Supplies and Materials		5,400.00
			329 Subtotal		5,400.00
330	Substance Abuse Program Donations				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries		100.00
			2XX Personal Services - Employee Benefits		0.60
			330 Subtotal		100.60
337	Misc donations				
	1XX	Regular Education Programs - Elementary/Secondary			
		23XX	Support Services - General Administration		
			6XX Supplies and Materials		4,850.05
			337 Subtotal		4,850.05
367	OTO KINDERGARTEN				
	367	OTO Full-time Kindergarten Start-up			
		1XXX	Instruction		
			6XX Supplies and Materials		1,319.00
			367 Subtotal		1,319.00



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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
778	IDEA Part B 17-18				
	456	IDEA, Part B, Children with Disabilities			
		1XXX	Instruction		
			1XX Personal Services - Salaries		85,261.38
			2XX Personal Services - Employee Benefits		28,229.62
			5XX Other Purchased Services		4,345.00
			778 Subtotal		117,836.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					478,229.10

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance		191,755.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		511,646.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		478,229.10	(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	675.00	Less Last Year	9,438.85 (4b)
			-8,763.85 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		216,409.49	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Aggregate Reim/Indirects	2,263.16	0.00	2,263.16
063 VERIZON LEASE AGREEMENT FUNDS	15,351.04	0.00	15,351.04
095 Medicaid Billing	37,186.47	26,987.01	10,199.46
107 Little Hoopsters	4,415.00	3,943.96	471.04
118 Ravenwood	2,475.00	0.00	2,475.00
119 Close Up/Washington DC	496.40	0.00	496.40
123 Maintenance Recycle Project	61.60	319.75	-258.15
128 Fun Run	0.00	388.00	-388.00
136 Spirit Fund	604.88	178.81	426.07
141 PTA donation	0.00	6,696.61	-6,696.61
238 SMALL RURAL SCHOOL ELEM 17-18	15,208.00	15,208.00	0.00
239 SMALL RURAL SCHOOLS HS 17-18	24,370.00	24,370.00	0.00
317 Title I PART A 16-17	17,973.00	8,533.50	9,439.50
318 Title I PART A 17-18	261,423.54	262,097.81	-674.27
329 MULTIDISTRICT COOPERATIVE	5,934.58	5,400.00	534.58
330 Substance Abuse Program Donations	682.23	100.60	581.63
337 Misc donations	5,366.05	4,850.05	516.00



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
367 OTO KINDERGARTEN	0.00	1,319.00	-1,319.00
778 IDEA Part B 17-18	117,836.00	117,836.00	0.00
Total	511,646.95	478,229.10	33,417.85



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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		70.26	106.84
	1910 Rentals		425.00	892.20
	1920 Contributions/Donations from Private Sources		20.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			515.26	999.04

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:				0.00	1,000.00

Schedule Of Changes Worksheet							Fund Code 20	
Beginning Fund Balance							7,801.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							999.04	(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)							7,800.22	(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		112.82	115.16
	6100 Material Prior Period Revenue Adjustments		0.00	1.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			112.82	117.08

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	25.32	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,249.27	0.00

Schedule Of Changes Worksheet

Schedule Of Changes Worksheet							Fund Code 21	
Beginning Fund Balance							8,098.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							117.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							0.00	(3)
Increase/Decrease of Reserve for Inventories								
	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances								
	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)							8,215.51	(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		114.82	183.92
	3281 State Technology Aid		3,594.31	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:			3,709.13	4,233.92

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						13,301.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,233.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						17,535.64	(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		322.60	340.54
	1925 Innovative Education Payment		10.91	31.71
	3445 State Combined Fund School Block Grant		18,704.03	9,786.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			19,037.54	10,158.81

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	7,586.58
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	41,524.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				41,524.00	7,586.58

Schedule Of Changes Worksheet						Fund Code 29	
Beginning Fund Balance						25,587.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						10,158.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						7,586.58	(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)						28,159.77	(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		453,568.84	465,268.70
	1190 Penalties and Interest on Taxes		1,016.57	1,110.72
	1510 Interest Earnings		1,585.66	2,532.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			456,171.07	468,911.68

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	143.73	183.49
			840 Principal On Debt	400,000.00	415,000.00
			850 Interest on Debt	64,575.00	56,175.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				464,718.73	471,358.49

Schedule Of Changes Worksheet						Fund Code 50	
Beginning Fund Balance						2,809.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						468,911.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						471,358.49	(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)						362.26	(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	10.19	15.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>10.19</u>	<u>15.37</u>

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

PRC	Program	Function	Object	2017 Value	2018 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance					1,114.08 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					15.37 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,129.45 (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
	1510 Interest Earnings	75.06	0.00
003	Maintenance Permissive Levy		
	1110 District Tax Levy	0.00	64,246.66
	1190 Penalties and Interest on Taxes	0.00	82.08
	1511 BR Permissive Revenues Interest Earnings	0.00	155.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>75.06</u>	<u>64,484.42</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	11,712.00	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	23,531.29
			6XX Supplies and Materials	0.00	15,109.17
			7XX Property and Equipment Acquisition	0.00	2,567.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>11,712.00</u>	<u>41,207.46</u>

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	2,059.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	64,484.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	41,207.46	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	4,881.35	
Less Last Year	0.00	(4b)
	4,881.35	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	30,217.67	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2017 Value	2018 Value
1510	Interest Earnings	3,124.05	5,131.67
1920	Contributions/Donations from Private Sources	2,500.00	0.00
5300	Operating Transfers from Other Funds	25,000.00	49,000.00
5700	Resources Transferred from Other School Districts or Cooperatives	19,000.00	119,967.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		49,624.05	174,098.88

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2017 Value	2018 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
		6XX	Supplies and Materials	0.00	12,393.75
4XXX Facilities Acquisition and Construction Services					
		7XX	Property and Equipment Acquisition	10,392.48	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				10,392.48	12,393.75

Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance	374,126.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	174,098.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	12,393.75	(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)	535,831.59	(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	28,967.45	23,543.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		28,967.45	23,543.26

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	36,653.59	20,043.05
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				36,653.59	20,043.05

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	38,127.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	23,543.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	20,043.05	(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)	41,627.24	(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	24,076.40	12,901.67
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	90,795.12	70,391.53
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,812,596.00	1,759,308.17
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	57,030.28	74,933.08
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	63,029.47	60,977.03
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	71,353.05	38,810.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 355	Technology Contracted Services	0.00	0.00
XX	XXX XXXX 455	Technology Repairs and Rental	0.00	1,010.00
XX	XXX XXXX 535	Technology Communication Services	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	39,619.28	180,728.82
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	438.51
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	90,507.25
b. Related Services Block Grant Entitlement	30,379.14
c. Total Entitlements Subject to Reversion	120,886.39

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)]	160,778.90
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	475,335.06
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: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	111,995.91	24,341.34	0.00	0.00	0.00
280	1XXX	2XX	31,866.17	3,521.08	0.00	0.00	0.00
280	1XXX	3XX	300.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	125.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	1,762.42	176,383.82	0.00	0.00	0.00
280	1XXX	6XX	7,577.15	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	61,897.75	0.00	0.00	0.00	0.00
280	21XX	2XX	6,637.55	0.00	0.00	0.00	0.00
280	21XX	3XX	35,484.29	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	10,507.42	0.00	0.00	0.00	0.00
280	24XX	2XX	2,607.18	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	327.98	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			271,088.82	204,246.24	0.00	0.00	0.00

475,335.06

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.



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

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	5,500.00	0.00	0.00	0.00	5,500.00
Land Improvements	18,857.50	0.00	0.00	0.00	18,857.50
Buildings	8,098,965.00	0.00	0.00	0.00	8,098,965.00
Machinery and Equipment	1,225,153.01	0.00	139,680.29	0.00	1,364,833.30
Totals at Historical Cost	9,348,475.51	0.00	139,680.29	0.00	9,488,155.80
Depreciation					
Improvement Accum	4,003.25	0.00	513.75	0.00	4,517.00
Building Accum	2,983,203.92	0.00	169,594.97	0.00	3,152,798.89
Machinery and Equipment Accum	757,982.06	0.00	65,369.44	0.00	823,351.50
Total Accumulated Depreciation	3,745,189.23	0.00	235,478.16	0.00	3,980,667.39
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	5,603,286.28	0.00	-95,797.87	0.00	5,507,488.41

* 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)	2,639.06	0.00	0.00
Operations and Maintenance (26XX)	4,894.97	0.00	0.00
Transportation (27XX)	19,003.52	0.00	0.00
Total Depreciation for FY2018	26,537.55	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2017-18

Submit ID: 0330-85403899

15 Flathead County

0330 Bigfork Elem

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	267,077.00	16,866.00	0.00	0.00	283,943.00	0.00	283,943.00
Other Post Employment Benefits	40,758.00	30,112.00	0.00	0.00	70,870.00	0.00	70,870.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	307,835.00	46,978.00	0.00	0.00	354,813.00	0.00	354,813.00
Bond(s)							
10/20/2015	2,675,000.00	0.00	415,000.00	0.00	2,260,000.00	425,000.00	1,835,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	2,675,000.00	0.00	415,000.00	0.00	2,260,000.00	425,000.00	1,835,000.00

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Trustees' Financial Summary

FY2017-18

Submit ID: 0330-85403899

15 Flathead County

0330 Bigfork Elem

Net Pension Liability FY2018

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	433,290.18	72,794.82	0.00	506,085.00
Net Pension - TRS	3,705,057.24	0.00	263,625.74	3,441,431.50