



Trustees' Financial Summary

FY2018-19

Submit ID: 0331-18143645

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) 837-7400
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(Signature)

(Date)

Chair, Board of Trustees:	Paul Sandry
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(Signature)

(Date)

County Superintendent	Jack Eggensperger
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(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY19 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.

Facilities Condition Inventory Report Certification:

I certify, this district HAS updated the facilities condition inventory report (FCI) as required in 20-9-525 (2)(a)(i), MCA.



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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		
062	E-Rate Funds	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		
122	High School Bricks	LOCAL		
127	Bodenhamer Donations	LOCAL		
131	School Garden	LOCAL		
136	Spirit Fund	LOCAL		
330	Substance Abuse Progra	LOCAL		
779	IDEA, Part B, Children with Disabilities	FEDERAL	01503307719	84.027
828	Carl Perkins 17-18	FEDERAL	1503318108BG	84.048A
829	Carl Perkins (Federal Vo-Ed)-Basic Grant	FEDERAL	01503318119	84.048



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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)	360,610.64	106,861.15	223,604.99	86,973.13
02	Taxes Receivable - Real and Personal (120-149)	32,745.36	7,669.42	1,813.99	
03	Taxes Receivable - Protested (150-159)	1,083.73	236.24	52.39	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	16,253.78	3,809.52	904.11	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	410,693.51	118,576.33	226,375.48	86,973.13
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)	33,829.09	7,905.66	1,866.38	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	71,416.29	520.00		1,167.32
46	Non-Materialized ANB - Excess Levy	34,245.57			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	271,202.56	110,150.67	224,509.10	85,805.81
52	TOTAL FUND BALANCE/EQUITY	376,864.42	110,670.67	224,509.10	86,973.13
53	TOTAL LIABILITIES AND FUND BALANCE	410,693.51	118,576.33	226,375.48	86,973.13



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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)	4,496.46	78,795.90	185,153.11	
02	Taxes Receivable - Real and Personal (120-149)	864.07			
03	Taxes Receivable - Protested (150-159)	36.18			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	426.68	2,081.48	30,471.47	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	5,823.39	80,877.38	215,624.58	
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)			15,150.47	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			15,150.47	
DEFERRED INFLOWS					
36	Deferred Inflows (680)	900.25			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			1,143.98	
48	Fund Balance for Budget	4,923.14	80,877.38	199,330.13	
52	TOTAL FUND BALANCE/EQUITY	4,923.14	80,877.38	200,474.11	
53	TOTAL LIABILITIES AND FUND BALANCE	5,823.39	80,877.38	215,624.58	



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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)	55,340.27		3,031.05	6,860.56
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)	8,935.95			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	64,276.22		3,031.05	6,860.56
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	64,276.22		3,031.05	6,860.56
52	TOTAL FUND BALANCE/EQUITY	64,276.22		3,031.05	6,860.56
53	TOTAL LIABILITIES AND FUND BALANCE	64,276.22		3,031.05	6,860.56



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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)	75,806.89	30,324.31		(10,751.83)
02	Taxes Receivable - Real and Personal (120-149)	2,821.22			28,813.96
03	Taxes Receivable - Protested (150-159)	39.39			938.45
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,417.12			14,354.18
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	80,084.62	30,324.31		33,354.76
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)	2,860.61			29,752.41
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	21,909.07			
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	55,314.94	30,324.31		3,602.35
52	TOTAL FUND BALANCE/EQUITY	77,224.01	30,324.31		3,602.35
53	TOTAL LIABILITIES AND FUND BALANCE	80,084.62	30,324.31		33,354.76



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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)	1,631.76	27,883.37		
02	Taxes Receivable - Real and Personal (120-149)		1,300.27		
03	Taxes Receivable - Protested (150-159)		38.83		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		650.19		
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	1,631.76	29,872.66		
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)		1,339.10		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	357.01	5,859.48		
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,274.75	22,674.08		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	1,631.76	28,533.56		
53	TOTAL LIABILITIES AND FUND BALANCE	1,631.76	29,872.66		



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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		142,229.20	
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		142,229.20	
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		142,229.20	
52	TOTAL FUND BALANCE/EQUITY	1.20		142,229.20	
53	TOTAL LIABILITIES AND FUND BALANCE	1.20		142,229.20	



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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)	204,394.04	138,932.80		
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	204,394.04	138,932.80		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	45,217.63	138,932.80		
25	Other Current Liabilities (621-679)	159,176.41			
35	TOTAL LIABILITIES	204,394.04	138,932.80		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	204,394.04	138,932.80		



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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	2018 Value	2019 Value
1110	District Tax Levy	1,208,210.59	1,146,299.39
1190	Penalties and Interest on Taxes	2,892.54	2,664.36
1510	Interest Earnings	5,329.86	6,934.87
1900	Other Revenue from Local Sources	1,433.56	1,497.24
3110	Direct State Aid	1,091,036.71	1,149,074.29
3111	Quality Educator	77,554.75	80,995.20
3112	At Risk Student	7,757.84	7,671.68
3113	Indian Education For All	6,578.88	6,963.20
3114	American Indian Achievement Gap	1,050.00	856.00
3115	State Spec Ed Allowable Cost Pymt to Districts	65,245.99	64,243.20
3120	State Guaranteed Tax Base Aid	0.00	145,019.34
6100	Material Prior Period Revenue Adjustments	10,620.27	5,946.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,477,710.99	2,618,165.15

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2018 Value	2019 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	912,005.07	899,961.56
			2XX Personal Services - Employee Benefits	89,748.73	98,993.90
			3XX Purchased Professional and Technical Services	600.00	381.25
			4XX Purchased Property Services	11,427.68	9,475.45
			5XX Other Purchased Services	7,868.99	7,398.71
			6XX Supplies and Materials	151,875.59	64,017.28
			7XX Property and Equipment Acquisition	2,000.00	0.00
			810 Dues and Fees	189.00	130.00
21XX Support Services - Students					
			1XX Personal Services - Salaries	50,505.40	52,884.49
			2XX Personal Services - Employee Benefits	6,300.20	6,414.90
			3XX Purchased Professional and Technical Services	320.00	320.00
			5XX Other Purchased Services	0.00	114.99
			6XX Supplies and Materials	2,349.97	777.50
221X Improvement of Instruction Services					
			1XX Personal Services - Salaries	22,888.70	36,904.00
			2XX Personal Services - Employee Benefits	2,269.86	3,628.09
			5XX Other Purchased Services	1,675.00	24,714.05
222X Educational Media Services					
			1XX Personal Services - Salaries	61,824.00	60,860.70



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2018 Value	2019 Value
			2XX Personal Services - Employee Benefits	6,630.78	6,818.08
			6XX Supplies and Materials	8,033.97	8,023.97
			810 Dues and Fees	60.00	60.00
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	48,292.01	76,610.91
			2XX Personal Services - Employee Benefits	8,320.51	12,164.02
			3XX Purchased Professional and Technical Services	3,525.18	16,662.17
			4XX Purchased Property Services	2,458.84	764.67
			5XX Other Purchased Services	6,237.23	2,523.41
			6XX Supplies and Materials	4,526.40	4,501.71
			810 Dues and Fees	4,392.02	1,536.80
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries	116,228.35	115,060.34
			2XX Personal Services - Employee Benefits	16,707.83	17,658.72
			3XX Purchased Professional and Technical Services	0.00	1,431.14
			5XX Other Purchased Services	7,460.79	8,751.00
			6XX Supplies and Materials	5,726.58	3,655.29
			810 Dues and Fees	480.00	425.00
		25XX	Support Services - Business		
			1XX Personal Services - Salaries	40,939.57	61,303.10
			2XX Personal Services - Employee Benefits	2,612.48	3,627.45
			3XX Purchased Professional and Technical Services	14,637.92	12,307.85
			5XX Other Purchased Services	3,019.66	2,194.45
			6XX Supplies and Materials	1,196.17	1,925.51
		26XX	Operation and Maintenance of Plant Services		
			1XX Personal Services - Salaries	107,256.80	120,474.71
			2XX Personal Services - Employee Benefits	26,220.53	23,185.48
			3XX Purchased Professional and Technical Services	2,400.00	14,149.60
			4XX Purchased Property Services	106,215.80	105,301.40
			5XX Other Purchased Services	14,489.27	21,194.22
			6XX Supplies and Materials	19,720.77	20,743.95
			7XX Property and Equipment Acquisition	5,421.00	0.00
			810 Dues and Fees	12.25	17.50
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	1,429.57	468.74
			2XX Personal Services - Employee Benefits	63.73	64.77
			5XX Other Purchased Services	178.10	451.01
			6XX Supplies and Materials	723.18	870.79
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	14,000.00	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01		
PRC	Program	Function	Object	2018 Value	2019 Value	
	280	Special Education - Local and State				
		1XXX	Instruction			
		1XX	Personal Services - Salaries	75,155.41	105,107.23	
		2XX	Personal Services - Employee Benefits	15,583.17	21,303.27	
		3XX	Purchased Professional and Technical Services	470.00	0.00	
		5XX	Other Purchased Services	445.73	0.00	
		6XX	Supplies and Materials	3,704.84	1,516.60	
		810	Dues and Fees	0.00	150.50	
		21XX	Support Services - Students			
		1XX	Personal Services - Salaries	1,263.21	1,335.74	
		2XX	Personal Services - Employee Benefits	132.86	137.01	
		3XX	Purchased Professional and Technical Services	5,827.49	11,413.08	
		24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	5,657.86	15,069.12	
		2XX	Personal Services - Employee Benefits	1,403.93	3,515.13	
		5XX	Other Purchased Services	80.19	37.04	
		810	Dues and Fees	175.00	328.71	
		27XX	Student Transportation Services			
		5XX	Other Purchased Services	16.41	0.00	
	365	Indian Education for All - OTO & Ongoing				
		1XXX	Instruction			
		5XX	Other Purchased Services	0.00	626.16	
		6XX	Supplies and Materials	4,118.74	5,869.32	
		810	Dues and Fees	478.11	0.00	
		27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	1,543.48	792.45	
		2XX	Personal Services - Employee Benefits	107.04	23.43	
	390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction			
		1XX	Personal Services - Salaries	135,949.54	151,063.70	
		2XX	Personal Services - Employee Benefits	13,621.30	16,771.87	
		4XX	Purchased Property Services	295.70	1,000.00	
	710	School Sponsored Extracurricular Activities				
		27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	10,294.08	7,112.09	
		2XX	Personal Services - Employee Benefits	528.71	401.73	
		5XX	Other Purchased Services	176.57	285.25	
		6XX	Supplies and Materials	2,518.26	1,951.48	
		34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	21,545.01	19,077.67	
		2XX	Personal Services - Employee Benefits	125.03	90.01	
		5XX	Other Purchased Services	8,389.34	10,851.52	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object		2018 Value	2019 Value
			6XX Supplies and Materials		322.00	676.69
			810 Dues and Fees		4,492.00	3,785.00
	720 School Sponsored Athletics					
		27XX Student Transportation Services				
			1XX Personal Services - Salaries		19,694.57	18,331.28
			2XX Personal Services - Employee Benefits		1,176.91	1,025.64
			5XX Other Purchased Services		494.71	301.45
			6XX Supplies and Materials		5,912.75	7,032.34
		35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries		89,697.70	104,733.94
			2XX Personal Services - Employee Benefits		3,758.81	9,210.87
			3XX Purchased Professional and Technical Services		390.00	0.00
			4XX Purchased Property Services		1,162.56	1,415.74
			5XX Other Purchased Services		20,350.71	22,686.24
			6XX Supplies and Materials		12,682.50	21,746.74
			810 Dues and Fees		2,795.00	2,885.00
	999 Undistributed					
		62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives		77,967.21	49,225.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>2,473,969.92</u>	<u>2,550,790.67</u>

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					343,625.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,618,165.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,550,790.67	(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	71,416.29	Less Last Year	105,552.07	(4b)	-34,135.78
					-34,135.78	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					376,864.42	(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	2018 Value	2019 Value
1110	District Tax Levy	250,404.60	267,768.28
1190	Penalties and Interest on Taxes	647.96	646.24
1510	Interest Earnings	1,442.09	1,955.14
2220	County On-Schedule Trans Reimb	30,833.35	28,374.17
3210	State On-Schedule Trans Reimb	25,971.09	24,939.49
3444	State School Block Grant	10,370.52	0.00
6100	Material Prior Period Revenue Adjustments	495.93	712.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		320,165.54	324,395.52

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2018 Value	2019 Value
1XX Regular Education Programs - Elementary/Secondary					
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	4,171.06	4,737.58
			2XX Personal Services - Employee Benefits	807.57	788.08
			810 Dues and Fees	0.00	2,336.60
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	9,170.26	8,107.28
			2XX Personal Services - Employee Benefits	1,483.81	1,552.13
25XX Support Services - Business					
			1XX Personal Services - Salaries	4,519.48	4,625.65
			2XX Personal Services - Employee Benefits	53.14	50.07
26XX Operation and Maintenance of Plant Services					
			4XX Purchased Property Services	0.00	342.38
27XX Student Transportation Services					
			1XX Personal Services - Salaries	88,395.97	96,966.95
			2XX Personal Services - Employee Benefits	13,982.52	12,766.53
			3XX Purchased Professional and Technical Services	137.50	55.00
			4XX Purchased Property Services	15,137.51	19,986.19
			5XX Other Purchased Services	120,247.74	126,167.63
			6XX Supplies and Materials	15,288.70	14,361.35
			7XX Property and Equipment Acquisition	2,000.00	0.00
280 Special Education - Local and State					
27XX Student Transportation Services					
			1XX Personal Services - Salaries	0.00	293.53
			2XX Personal Services - Employee Benefits	0.00	3.94
			5XX Other Purchased Services	0.00	259.84



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object		2018 Value	2019 Value
	999	Undistributed				
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives		42,000.00	35,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>317,395.26</u>	<u>328,400.73</u>

Schedule Of Changes Worksheet					Fund Code 10	
Beginning Fund Balance					115,219.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					324,395.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					328,400.73	(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	520.00	Less Last Year	1,063.14	(4b)	-543.14
					-543.14	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					110,670.67	(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		2018 Value	2019 Value
	1110 District Tax Levy		50,822.84	63,367.97
	1190 Penalties and Interest on Taxes		69.61	145.70
	1510 Interest Earnings		1,996.39	2,849.70
	4100 Federal Miscellaneous Grants - Direct from Feds		0.00	10,350.00
	6100 Material Prior Period Revenue Adjustments		2,250.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			55,138.84	76,713.37

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 11	
PRC	Program	Function	Object	2018 Value	2019 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
		7XX Property and Equipment Acquisition		66,460.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				66,460.00	0.00

Schedule Of Changes Worksheet						Fund Code 11	
Beginning Fund Balance						147,795.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						76,713.37	(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)						224,509.10	(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	2018 Value	2019 Value
1510	Interest Earnings	947.91	1,410.97
1621	Lunch Sales	134,506.83	136,016.86
1630	Catering Sales	3,009.10	2,482.90
1632	Daily Adult Sales	0.00	372.50
1920	Contributions/Donations from Private Sources	10,371.00	2,101.00
3220	State Food Services Match	810.96	559.67
4550	Federal Child Nutrition	135,844.04	149,446.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		285,489.84	292,390.84

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

PRC	Program	Function	Object	2018 Value	2019 Value
910 Food Services					
25XX Support Services - Business					
			1XX Personal Services - Salaries	3,615.54	3,700.51
			2XX Personal Services - Employee Benefits	42.54	40.10
31XX Food Services					
			1XX Personal Services - Salaries	134,360.38	133,381.15
			2XX Personal Services - Employee Benefits	21,654.13	26,084.29
			3XX Purchased Professional and Technical Services	3,750.00	0.00
			4XX Purchased Property Services	639.83	4,441.29
			5XX Other Purchased Services	688.77	0.00
			6XX Supplies and Materials	129,744.66	129,410.62
			810 Dues and Fees	753.25	330.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				295,249.10	297,387.96



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Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance						90,899.73 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						292,390.84 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						297,387.96 (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	1,167.32	Less Last Year	96.80	(4b)		1,070.52
						1,070.52 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						86,973.13 (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		2018 Value	2019 Value
	1110 District Tax Levy		46,873.76	30,473.77
	1190 Penalties and Interest on Taxes		129.77	92.97
	1510 Interest Earnings		105.88	63.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			47,109.41	30,630.46

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 13	
PRC	Program	Function	Object	2018 Value	2019 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services	2,320.00	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	45,118.81	25,582.06
			2XX Personal Services - Employee Benefits	8,599.13	139.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				56,037.94	25,721.91

Schedule Of Changes Worksheet						Fund Code 13
Beginning Fund Balance						14.59 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						30,630.46 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						25,721.91 (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)						4,923.14 (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	2018 Value	2019 Value
	1510 Interest Earnings	958.95	1,202.13
	2240 County Retirement Distribution	346,120.51	354,297.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		347,079.46	355,499.62

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

PRC	Program	Function	Object	2018 Value	2019 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	172,253.58	158,818.24
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	7,872.10	8,705.30
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	3,737.77	6,094.42
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	9,509.92	9,337.70
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	8,599.39	12,961.07
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	20,558.80	20,391.66
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	7,086.15	10,391.16
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	16,088.52	18,792.52
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	13,479.90	15,098.34
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	18,011.22	21,182.00
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	202.46	201.20
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	932.89	2,475.92
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	0.00	47.53
	365 Indian Education for All - OTO & Ongoing				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	121.47	63.20



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2018 Value	2019 Value
	390 State Career & Technical Ed Entitlement - Undistributed					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits		22,274.85	33,111.24
	710 School Sponsored Extracurricular Activities					
		27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits		1,464.19	851.59
		34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits		3,191.46	2,766.40
	720 School Sponsored Athletics					
		27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits		3,614.52	4,051.22
		35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits		15,534.59	17,658.09
	910 Food Services					
		25XX Support Services - Business				
			2XX Personal Services - Employee Benefits		563.24	584.12
		31XX Food Services				
			2XX Personal Services - Employee Benefits		20,760.00	20,492.78
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>345,857.02</u>	<u>364,075.70</u>

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					89,453.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					355,499.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					364,075.70	(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)					80,877.38	(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	2019 Value
001	Agg of Reidm/indirect	
	1510 Interest Earnings	3,461.86
063	VERIZON LEASE AGREEMENT FUNDS	
	1920 Contributions/Donations from Private Sources	9,001.50
098	Swimming	
	1920 Contributions/Donations from Private Sources	8,213.64
099	Wrestling	
	1920 Contributions/Donations from Private Sources	12,737.99
100	Soccer	
	1920 Contributions/Donations from Private Sources	13,651.28
102	HS AUTO SHOP	
	1920 Contributions/Donations from Private Sources	18,886.18
103	VHS	
	1920 Contributions/Donations from Private Sources	405.00
104	Cross Country	
	1920 Contributions/Donations from Private Sources	10,828.18
106	CSCT Medicaid	
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	237,914.63
109	Activity Bus	
	1920 Contributions/Donations from Private Sources	8,909.13
111	Golf	
	1920 Contributions/Donations from Private Sources	8,830.60
112	Vo Ed Business/Marketing	
	3290 State - Other State Grants	913.14
	3900 State Career & Technical Ed Entitlement	1,282.00
113	Vo Ed Family & Consumer Science	
	3290 State - Other State Grants	826.76
	3900 State Career & Technical Ed Entitlement	1,161.00
115	Vo Ed Tech Ed/Industrial Arts	
	3290 State - Other State Grants	740.38
	3900 State Career & Technical Ed Entitlement	1,039.00
116	misc donations	
	1920 Contributions/Donations from Private Sources	1,316.94
117	Health Occupations Education	
	3290 State - Other State Grants	493.72
	3900 State Career & Technical Ed Entitlement	693.00
121	Music Donation	
	1920 Contributions/Donations from Private Sources	4,030.00



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122 High School Bricks		
1920 Contributions/Donations from Private Sources		164.00
127 Bodenhamer Donations		
1920 Contributions/Donations from Private Sources		8,824.40
131 School Garden		
1920 Contributions/Donations from Private Sources		1,210.20
136 Spirit Fund		
1920 Contributions/Donations from Private Sources		105.58
6100 Material Prior Period Revenue Adjustments		37.00
330 Substance Abuse Progra		
1920 Contributions/Donations from Private Sources		625.00
779 IDEA, Part B, Children with Disabilities		
4560 IDEA, Part B, Children with Disabilities		53,982.00
828 Carl Perkins 17-18		
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant		3,418.00
829 Carl Perkins (Federal Vo-Ed)-Basic Grant		
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant		15,663.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>429,365.11</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	Fund Code 15
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PRC	Program	Function	Object	2018 Value	2019 Value
062	E-Rate Funds				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		73.12
			062 Subtotal		<u>73.12</u>
098	Swimming				
	720	School Sponsored Athletics			
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries		2,070.00
			2XX Personal Services - Employee Benefits		99.23
			5XX Other Purchased Services		36.89
			6XX Supplies and Materials		906.79
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries		2,701.45
			2XX Personal Services - Employee Benefits		12.97
			5XX Other Purchased Services		1,084.65
			6XX Supplies and Materials		516.32
			810 Dues and Fees		300.00
			098 Subtotal		<u>7,728.30</u>



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

PRC	Program	Function	Object	2018 Value	2019 Value
099	Wrestling				
	720	School Sponsored Athletics			
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries		633.22
			2XX Personal Services - Employee Benefits		21.07
			5XX Other Purchased Services		24.00
			6XX Supplies and Materials		339.89
		35XX	Extracurricular - Athletics		
			3XX Purchased Professional and Technical Services		357.26
			5XX Other Purchased Services		1,047.53
			6XX Supplies and Materials		735.46
			810 Dues and Fees		650.00
			099 Subtotal		3,808.43
100	Soccer				
	720	School Sponsored Athletics			
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries		1,165.39
			2XX Personal Services - Employee Benefits		15.98
			6XX Supplies and Materials		521.12
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries		5,019.14
			2XX Personal Services - Employee Benefits		24.09
			3XX Purchased Professional and Technical Services		1,771.05
			5XX Other Purchased Services		2,056.40
			6XX Supplies and Materials		64.50
			810 Dues and Fees		500.00
			100 Subtotal		11,137.67
102	HS AUTO SHOP				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			5XX Other Purchased Services		3,769.44
			6XX Supplies and Materials		15,602.70
			102 Subtotal		19,372.14
103	VHS				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		150.00
			103 Subtotal		150.00



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

PRC	Program	Function	Object	2018 Value	2019 Value
104	Cross Country				
	720	School Sponsored Athletics			
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries		1,604.00
			2XX Personal Services - Employee Benefits		23.81
			5XX Other Purchased Services		29.66
			6XX Supplies and Materials		986.58
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries		4,860.78
			2XX Personal Services - Employee Benefits		23.35
			5XX Other Purchased Services		755.51
			6XX Supplies and Materials		90.86
			810 Dues and Fees		1,169.00
			104 Subtotal		<u>9,543.55</u>
106	CSCCT Medicaid				
	1XX	Regular Education Programs - Elementary/Secondary			
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		237,914.63
			106 Subtotal		<u>237,914.63</u>
109	Activity Bus				
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			4XX Purchased Property Services		17,313.08
			5XX Other Purchased Services		625.00
			6XX Supplies and Materials		935.73
			109 Subtotal		<u>18,873.81</u>
111	Golf				
	720	School Sponsored Athletics			
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries		1,602.44
			2XX Personal Services - Employee Benefits		82.66
			5XX Other Purchased Services		30.98
			6XX Supplies and Materials		374.73
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries		4,860.78
			2XX Personal Services - Employee Benefits		23.33
			4XX Purchased Property Services		843.32
			5XX Other Purchased Services		1,702.94
			6XX Supplies and Materials		1,618.54
			810 Dues and Fees		775.00
			111 Subtotal		<u>11,914.72</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2018 Value	2019 Value
112	Vo Ed Business/Marketing					
	392	State Career & Technical Ed Entitlement - Business				
		1XXX	Instruction			
			6XX	Supplies and Materials		1,109.68
				112 Subtotal		<u>1,109.68</u>
113	Vo Ed Family & Consumer Science					
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences				
		1XXX	Instruction			
			6XX	Supplies and Materials		1,490.91
				113 Subtotal		<u>1,490.91</u>
115	Vo Ed Tech Ed/Industrial Arts					
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
		1XXX	Instruction			
			6XX	Supplies and Materials		3,470.09
				115 Subtotal		<u>3,470.09</u>
116	misc donations					
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			6XX	Supplies and Materials		2,732.21
				116 Subtotal		<u>2,732.21</u>
121	Music Donation					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX	Supplies and Materials		4,455.60
				121 Subtotal		<u>4,455.60</u>
127	Bodenhamer Donations					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			5XX	Other Purchased Services		1,000.00
			6XX	Supplies and Materials		4,304.79
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries		2,742.32
			2XX	Personal Services - Employee Benefits		133.53
			5XX	Other Purchased Services		395.62
			6XX	Supplies and Materials		150.00
				127 Subtotal		<u>8,726.26</u>
131	School Garden					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX	Supplies and Materials		798.86
				131 Subtotal		<u>798.86</u>



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

PRC	Program	Function	Object	2018 Value	2019 Value
136 Spirit Fund					
1XX Regular Education Programs - Elementary/Secondary					
24XX Support Services - School Administration					
6XX Supplies and Materials					
					1,197.64
136 Subtotal					<u>1,197.64</u>
779 IDEA, Part B, Children with Disabilities					
456 IDEA, Part B, Children with Disabilities					
1XXX Instruction					
1XX Personal Services - Salaries					
					41,420.72
2XX Personal Services - Employee Benefits					
					12,561.28
779 Subtotal					<u>53,982.00</u>
828 Carl Perkins 17-18					
451 Carl Perkins (Federal Vo-Ed) - Basic Grant					
1XXX Instruction					
5XX Other Purchased Services					
					127.19
6XX Supplies and Materials					
					1.32
828 Subtotal					<u>128.51</u>
829 Carl Perkins (Federal Vo-Ed)-Basic Grant					
451 Carl Perkins (Federal Vo-Ed) - Basic Grant					
1XXX Instruction					
5XX Other Purchased Services					
					3,057.15
6XX Supplies and Materials					
					12,987.62
829 Subtotal					<u>16,044.77</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u><u>414,652.90</u></u>

Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance						236,416.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						429,365.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						414,652.90	(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	1,143.98	Less Last Year	51,798.66	(4b)		-50,654.68	
						-50,654.68	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						200,474.11	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Agg of Reidm/indirect	3,461.86	0.00	3,461.86



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
062 E-Rate Funds	0.00	73.12	-73.12
063 VERIZON LEASE AGREEMENT FUNDS	9,001.50	0.00	9,001.50
098 Swimming	8,213.64	7,728.30	485.34
099 Wrestling	12,737.99	3,808.43	8,929.56
100 Soccer	13,651.28	11,137.67	2,513.61
102 HS AUTO SHOP	18,886.18	19,372.14	-485.96
103 VHS	405.00	150.00	255.00
104 Cross Country	10,828.18	9,543.55	1,284.63
106 CSCT Medicaid	237,914.63	237,914.63	0.00
109 Activity Bus	8,909.13	18,873.81	-9,964.68
111 Golf	8,830.60	11,914.72	-3,084.12
112 Vo Ed Business/Marketing	2,195.14	1,109.68	1,085.46
113 Vo Ed Family & Consumer Science	1,987.76	1,490.91	496.85
115 Vo Ed Tech Ed/Industrial Arts	1,779.38	3,470.09	-1,690.71
116 misc donations	1,316.94	2,732.21	-1,415.27
117 Health Occupations Education	1,186.72	0.00	1,186.72
121 Music Donation	4,030.00	4,455.60	-425.60
122 High School Bricks	164.00	0.00	164.00
127 Bodenhamer Donations	8,824.40	8,726.26	98.14
131 School Garden	1,210.20	798.86	411.34
136 Spirit Fund	142.58	1,197.64	-1,055.06
330 Substance Abuse Progra	625.00	0.00	625.00
779 IDEA, Part B, Children with Disabilities	53,982.00	53,982.00	0.00
828 Carl Perkins 17-18	3,418.00	128.51	3,289.49
829 Carl Perkins (Federal Vo-Ed)-Basic Grant	15,663.00	16,044.77	-381.77
Total	429,365.11	414,652.90	14,712.21



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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		2018 Value	2019 Value
	1311 Driver's Education Fees		20,007.60	18,634.38
	1510 Interest Earnings		572.51	913.11
	3260 State Driver's Education Reimbursement		4,654.05	9,120.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			25,234.16	28,668.28

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18	
PRC	Program	Function	Object		2018 Value	2019 Value
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX Instruction				
			1XX Personal Services - Salaries		10,399.40	22,049.28
			2XX Personal Services - Employee Benefits		58.59	108.89
			5XX Other Purchased Services		975.71	625.00
			6XX Supplies and Materials		1,512.89	1,505.29
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					12,946.59	24,288.46

Schedule Of Changes Worksheet							Fund Code 18	
Beginning Fund Balance							59,896.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							28,668.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							24,288.46	(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	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)							64,276.22	(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		2018 Value	2019 Value
	1510 Interest Earnings		35.80	45.64
	1910 Rentals		291.95	116.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>327.75</u>	<u>161.64</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 20	
PRC	Program	Function	Object	2018 Value	2019 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			5XX Other Purchased Services	1,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,000.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet						Fund Code 20	
Beginning Fund Balance						2,869.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						161.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						3,031.05	(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		2018 Value	2019 Value
	1510 Interest Earnings		78.39	106.24
	6100 Material Prior Period Revenue Adjustments		1.92	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>80.31</u>	<u>106.24</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 21	
PRC	Program	Function	Object	2018 Value	2019 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 21	
Beginning Fund Balance						6,754.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						106.24	(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)						6,860.56	(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	2018 Value	2019 Value
1110	District Tax Levy	0.00	97,181.40
1190	Penalties and Interest on Taxes	0.00	128.46
1510	Interest Earnings	86.39	626.15
5200	Sale or Compensation for Loss of Assets	4,050.00	2,275.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,136.39	100,211.01

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2018 Value	2019 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX	Supplies and Materials	
				0.00	56,687.36
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	56,687.36

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	11,791.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	100,211.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	56,687.36	(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	21,909.07	
Less Last Year	0.00	(4b)
	21,909.07	
	21,909.07	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	77,224.01	(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		2018 Value	2019 Value
	1510 Interest Earnings		320.60	470.76
	1925 Innovative Education Payment		16.57	5.63
	3445 State Combined Fund School Block Grant		10,985.68	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			11,322.85	476.39

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 29	
PRC	Program	Function	Object	2018 Value	2019 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		1,836.82	0.00
	26XX Operation and Maintenance of Plant Services				
		6XX Supplies and Materials		4,713.77	0.00
	4XXX Facilities Acquisition and Construction Services				
		7XX Property and Equipment Acquisition		9,934.82	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				16,485.41	0.00

Schedule Of Changes Worksheet						Fund Code 29
Beginning Fund Balance						29,847.92 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						476.39 (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)						30,324.31 (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		2018 Value	2019 Value
	1110 District Tax Levy		1,034,518.36	1,011,306.21
	1190 Penalties and Interest on Taxes		2,591.74	2,519.93
	1510 Interest Earnings		2,965.87	4,358.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			1,040,075.97	1,018,184.18

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 50	
PRC	Program	Function	Object	2018 Value	2019 Value
	1XX Regular Education Programs - Elementary/Secondary				
		51XX General Obligation Bonds, Special Assessments and Interest			
			830 Special Assessments	183.49	183.49
			840 Principal On Debt	530,000.00	550,000.00
			850 Interest on Debt	477,000.00	464,600.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,007,183.49	1,014,783.49

Schedule Of Changes Worksheet						Fund Code 50	
Beginning Fund Balance						201.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,018,184.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,014,783.49	(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)						3,602.35	(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	2018 Value	2019 Value
	1510 Interest Earnings	13,642.58	655.35
	6100 Material Prior Period Revenue Adjustments	8,655.00	1,441.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>22,297.58</u>	<u>2,096.75</u>

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

PRC	Program	Function	Object	2018 Value	2019 Value
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	<u>3,502,088.13</u>	<u>86,809.91</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>3,502,088.13</u>	<u>86,809.91</u>

Schedule Of Changes Worksheet Fund Code 60

Beginning Fund Balance					152,068.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,096.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					86,809.91	(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	357.01	Less Last Year	66,080.39	(4b)	-65,723.38	
					-65,723.38	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,631.76	(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	2018 Value	2019 Value
	1511 BR Permissive Revenues Interest Earnings	32.74	0.00
003	Maintenance Permissive Levy		
	1110 District Tax Levy	38,714.07	45,622.12
	1190 Penalties and Interest on Taxes	51.99	106.27
	1510 Interest Earnings	0.00	192.79
	1900 Other Revenue from Local Sources	0.00	535.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>38,798.80</u>	<u>46,456.53</u>

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

PRC	Program	Function	Object	2018 Value	2019 Value
003	Maintenance Permissive Levy				
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services	27,455.46	18,674.66
			6XX Supplies and Materials	11,149.14	8,515.76
			7XX Property and Equipment Acquisition	1,383.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>39,987.60</u>	<u>27,190.42</u>

Schedule Of Changes Worksheet Fund Code 61

Beginning Fund Balance					6,326.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					46,456.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					27,190.42	(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	5,859.48	Less Last Year	2,918.34	(4b)	2,941.14	
					2,941.14	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					28,533.56	(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		2018 Value	2019 Value
	1XXX Revenues from Student Activities		71,740.18	108,435.76
	6100 Material Prior Period Revenue Adjustments		0.00	-3,437.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>71,740.18</u>	<u>104,998.62</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 84	
PRC	Program	Function	Object	2018 Value	2019 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	71,586.93	95,700.12
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>71,586.93</u>	<u>95,700.12</u>

Schedule Of Changes Worksheet						Fund Code 84
Beginning Fund Balance						132,930.70 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						104,998.62 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						95,700.12 (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)						142,229.20 (5)



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Detail Expenditure

Fund	Account	Description	2018 Value	2019 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	31,234.96	34,410.73
XX	39X 1XXX 112	Certified Teacher Staff Salaries	135,949.54	151,063.70
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	39,440.30	41,420.72
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	871,678.75	871,063.14
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	16,366.82	7,211.65
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	54,709.10	57,542.23
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	3,526,022.95	86,809.91
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	125.00	0.00
XX	XXX XXXX 535	Technology Communication Services	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	2,320.00	0.00
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	4,661.42	0.00
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	48,182.40
b. Related Services Block Grant Entitlement	16,060.80
c. Total Entitlements Subject to Reversion	64,243.20

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)]	85,443.45
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	185,156.13
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 FY2021 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	105,107.23	25,582.06	0.00	0.00	0.00
280	1XXX	2XX	21,303.27	139.85	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	1,516.60	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	1,335.74	0.00	0.00	0.00	0.00
280	21XX	2XX	137.01	0.00	0.00	0.00	0.00
280	21XX	3XX	11,413.08	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	15,069.12	0.00	0.00	0.00	0.00
280	24XX	2XX	3,515.13	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	37.04	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			159,434.22	25,721.91	0.00	0.00	0.00

185,156.13

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 FY19 in TEAMS.



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

Governmental	Beginning 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	15,563,443.51	18,403.00	17,632,863.08
Machinery and Equipment	1,364,770.78	0.00	0.00	8,860.64	1,355,910.14
Construction in Progress	15,391,489.22	0.00	171,954.29	15,563,443.51	0.00
Totals at Historical Cost	18,858,861.07	0.00	15,735,397.80	15,590,707.15	19,003,551.72
Depreciation					
Building Accum	1,560,384.73	0.00	663,587.09	13,774.10	2,210,197.72
Machinery and Equipment Accum	900,965.97	0.00	78,526.69	4,870.20	974,622.46
Total Accumulated Depreciation	2,461,350.70	0.00	742,113.78	18,644.30	3,184,820.18
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	16,397,510.37	0.00	14,993,284.02	15,572,062.85	15,818,731.54

* 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 FY2019	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	4,493.53	0.00	0.00
Operations and Maintenance (26XX)	3,839.98	0.00	0.00
Transportation (27XX)	34,826.02	0.00	0.00
Extracurricular (34XX, 35XX)	2,018.75	0.00	0.00
Total Depreciation for FY2019	45,178.28	0.00	0.00

*** Has comment.



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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2018	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2019) [a+b-c-d]	(f) Current Portion Due FY2020	(g) Long-Term Portion Due FY2021
Governmental Activities *							
Compensated Absences	189,742.00	14,115.00	0.00	0.00	203,857.00	0.00	203,857.00
Other Post Employment Benefits	71,084.00	398,779.00	0.00	0.00	469,863.00	0.00	469,863.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	260,826.00	412,894.00	0.00	0.00	673,720.00	0.00	673,720.00
Bond(s)							
06/14/2016	4,575,000.00	0.00	190,000.00	0.00	4,385,000.00	195,000.00	4,190,000.00
12/29/2015	8,380,000.00	0.00	360,000.00	0.00	8,020,000.00	365,000.00	7,655,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	12,955,000.00	0.00	550,000.00	0.00	12,405,000.00	560,000.00	11,845,000.00

* 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.

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Net Pension Liability FY2019

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	618,549.00	0.00	48,219.00	570,330.00
Net Pension - TRS	1,853,078.50	177,171.75	0.00	2,030,250.25