



# Trustees' Financial Summary

## FY2018-19

Submit ID: 0330-25360579

### 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) 837-7400

(Signature)

(Date)

**Chair, Board of Trustees:**

Paul Sandry

(Signature)

(Date)

**County Superintendent**

Jack Eggensperger

(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	Aggregate Reim/Indirects	LOCAL		Local
003	Maintenance Permissive Levy	LOCAL		
053	JAMES PATTERSON LIBRARY GRANT	LOCAL		
062	E-RATE FUNDS	LOCAL		
063	VERIZON LEASE AGREEMENT FUNDS	LOCAL		
095	Medicaid Billing	LOCAL		
107	Little Hoopsters	LOCAL	local	local
119	Close Up/Washington DC	LOCAL		
123	Maintenance Recycle Project	LOCAL		
136	Spirit Fund	LOCAL	local	
150	FLATHEAD LAKE LODGE LIBRARY DONATION	LOCAL		
240	SMALL RURAL SCHOOLS ELEM	FEDERAL	S358A182683	84.358A
241	SMALL RURAL SCHOOLS HS	FEDERAL	S358A182691	84.358A
318	Title 1 PART A 17-18	FEDERAL	1503303108	84010A
319	Title I, Part A, Improving Basic Programs	FEDERAL	01503303119	84.010
329	MULTIDISTRICT COOPERATIVE	STATE		
330	Substance Abuse Program Donations	LOCAL		
337	Misc donations	LOCAL	local	
779	IDEA, Part B, Children with Disabilities	FEDERAL	01503307719	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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	434,075.76	121,982.94	137,394.77	
02	Taxes Receivable - Real and Personal (120-149)	47,627.55	9,165.00	1,829.34	
03	Taxes Receivable - Protested (150-159)	1,675.11	269.38	53.74	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	27,159.58	5,016.90	1,003.37	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	510,538.00	136,434.22	140,281.22	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	49,302.66	9,434.38	1,883.08	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	89,591.52	520.00		
46	Non-Materialized ANB - Excess Levy				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	371,643.82	126,479.84	138,398.14	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	461,235.34	126,999.84	138,398.14	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	510,538.00	136,434.22	140,281.22	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	28,345.51	150,292.66	190,311.67	
02	Taxes Receivable - Real and Personal (120-149)	4,032.10			
03	Taxes Receivable - Protested (150-159)	166.50			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	2,207.42	2,907.06	32,836.52	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	34,751.53	153,199.72	223,148.19	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	16,000.00			
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	16,000.00			
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	4,198.60			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			10,458.82	
48	Fund Balance for Budget	14,552.93	153,199.72	212,689.37	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	14,552.93	153,199.72	223,148.19	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	34,751.53	153,199.72	223,148.19	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			8,209.21	8,381.09
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			8,209.21	8,381.09
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			8,209.21	8,381.09
52	<b>TOTAL FUND BALANCE/EQUITY</b>			8,209.21	8,381.09
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			8,209.21	8,381.09



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	85,772.21	28,738.83		(5,377.75)
02	Taxes Receivable - Real and Personal (120-149)	4,216.59			13,410.19
03	Taxes Receivable - Protested (150-159)	60.16			440.66
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	2,327.81			7,322.37
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	92,376.77	28,738.83		15,795.47
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	4,276.75			13,850.85
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	3,595.76			
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	84,504.26	28,738.83		1,944.62
52	<b>TOTAL FUND BALANCE/EQUITY</b>	88,100.02	28,738.83		1,944.62
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	92,376.77	28,738.83		15,795.47



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,152.29	48,534.73		
02	Taxes Receivable - Real and Personal (120-149)		2,125.06		
03	Taxes Receivable - Protested (150-159)		65.86		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		1,168.41		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,152.29	51,894.06		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		2,190.92		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		26,831.23		
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,152.29	22,871.91		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,152.29	49,703.14		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,152.29	51,894.06		





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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## 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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	0.71	734,891.08	41,336.44	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	0.71	734,891.08	41,336.44	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	0.71	734,891.08	41,336.44	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	0.71	734,891.08	41,336.44	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	0.71	734,891.08	41,336.44	



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



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## Balance Sheet

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



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## Balance Sheet

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



# Trustees' Financial Summary

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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	1,852,756.82	1,673,403.95
1190	Penalties and Interest on Taxes	4,257.73	4,142.19
1510	Interest Earnings	8,053.42	11,642.46
1900	Other Revenue from Local Sources	1,433.56	1,497.24
3110	Direct State Aid	1,643,601.97	1,657,671.12
3111	Quality Educator	148,421.00	143,104.50
3112	At Risk Student	22,912.74	22,076.18
3113	Indian Education For All	12,880.08	12,990.72
3114	American Indian Achievement Gap	2,520.00	2,996.00
3115	State Spec Ed Allowable Cost Pymt to Districts	120,886.39	119,050.68
3120	State Guaranteed Tax Base Aid	0.00	200,346.75
6100	Material Prior Period Revenue Adjustments	15,329.79	1,095.34
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>3,833,053.50</b>	<b>3,850,017.13</b>

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

PRC	Program	Function	Object	2018 Value	2019 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	1,701,774.44	1,788,641.11
			2XX Personal Services - Employee Benefits	172,629.47	197,974.26
			3XX Purchased Professional and Technical Services	20,973.00	1,743.75
			4XX Purchased Property Services	15,638.04	13,489.13
			5XX Other Purchased Services	21,471.09	20,934.33
			6XX Supplies and Materials	246,052.72	121,302.91
			810 Dues and Fees	0.00	175.00
<b>21XX Support Services - Students</b>					
			1XX Personal Services - Salaries	161,513.34	171,859.17
			2XX Personal Services - Employee Benefits	17,137.25	18,171.07
			3XX Purchased Professional and Technical Services	611.00	548.00
			5XX Other Purchased Services	139.14	209.62
			6XX Supplies and Materials	2,873.71	1,585.72
<b>221X Improvement of Instruction Services</b>					
			1XX Personal Services - Salaries	44,433.89	37,312.29
			2XX Personal Services - Employee Benefits	4,406.16	3,793.19
			5XX Other Purchased Services	16,238.73	29,220.89
<b>222X Educational Media Services</b>					
			1XX Personal Services - Salaries	58,725.88	59,628.00
			2XX Personal Services - Employee Benefits	6,660.45	6,815.69



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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	
			3XX Purchased Professional and Technical Services	0.00	575.00	
			6XX Supplies and Materials	5,663.91	7,543.90	
			810 Dues and Fees	60.00	60.00	
			<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	94,032.80	76,860.85	
			2XX Personal Services - Employee Benefits	16,304.48	12,328.14	
			3XX Purchased Professional and Technical Services	6,829.57	26,387.55	
			4XX Purchased Property Services	4,566.44	1,420.10	
			5XX Other Purchased Services	10,004.50	3,366.65	
			6XX Supplies and Materials	8,233.57	7,389.78	
			810 Dues and Fees	6,402.20	7,192.75	
			820 Judgments Against the School District	0.00	25,000.00	
			<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	176,316.55	152,110.91	
			2XX Personal Services - Employee Benefits	43,729.20	33,152.98	
			3XX Purchased Professional and Technical Services	0.00	2,657.84	
			5XX Other Purchased Services	7,193.81	10,656.10	
			6XX Supplies and Materials	19,254.76	22,959.64	
			810 Dues and Fees	873.98	850.00	
			<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	78,605.03	61,303.19	
			2XX Personal Services - Employee Benefits	4,873.00	3,809.17	
			3XX Purchased Professional and Technical Services	23,366.70	22,858.15	
			5XX Other Purchased Services	3,891.67	3,762.04	
			6XX Supplies and Materials	2,013.54	3,604.27	
			<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	184,980.52	175,780.43	
			2XX Personal Services - Employee Benefits	33,553.99	25,830.77	
			3XX Purchased Professional and Technical Services	0.00	5,050.40	
			4XX Purchased Property Services	157,309.59	156,725.57	
			5XX Other Purchased Services	26,908.96	21,674.06	
			6XX Supplies and Materials	22,050.79	30,542.04	
			810 Dues and Fees	22.75	17.50	
			<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	3,998.48	4,353.99	
			2XX Personal Services - Employee Benefits	223.86	227.06	
			5XX Other Purchased Services	305.84	3,124.64	
			6XX Supplies and Materials	1,861.49	2,489.40	
			<b>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	38,810.00	8,016.09	





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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
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	111,995.91	107,412.15
			2XX Personal Services - Employee Benefits	31,866.17	27,700.44
			3XX Purchased Professional and Technical Services	300.00	830.00
			4XX Purchased Property Services	125.00	113.00
			5XX Other Purchased Services	1,762.42	471.23
			6XX Supplies and Materials	7,577.15	5,537.35
			810 Dues and Fees	0.00	279.50
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries	61,897.75	61,812.52
			2XX Personal Services - Employee Benefits	6,637.55	6,695.58
			3XX Purchased Professional and Technical Services	35,484.29	47,661.82
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	10,507.42	15,069.12
			2XX Personal Services - Employee Benefits	2,607.18	3,515.05
			5XX Other Purchased Services	327.98	172.07
			810 Dues and Fees	325.00	610.45
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
		<b>1XXX Instruction</b>			
			5XX Other Purchased Services	12,039.13	10,787.29
			6XX Supplies and Materials	537.30	0.00
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	0.00	194.04
			2XX Personal Services - Employee Benefits	0.00	11.65
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	2,729.57	1,510.72
			2XX Personal Services - Employee Benefits	192.26	91.65
			5XX Other Purchased Services	87.30	41.31
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	4,476.00	5,162.31
			2XX Personal Services - Employee Benefits	26.34	24.76
			5XX Other Purchased Services	353.00	0.00
			810 Dues and Fees	840.00	515.39
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	4,446.74	4,357.79
			2XX Personal Services - Employee Benefits	257.34	161.67
			5XX Other Purchased Services	23.50	64.45
			6XX Supplies and Materials	1,167.21	757.35



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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
		<b>35XX Extracurricular - Athletics</b>				
		1XX	Personal Services - Salaries		38,841.23	31,656.45
		2XX	Personal Services - Employee Benefits		3,452.04	3,852.13
		3XX	Purchased Professional and Technical Services		424.50	0.00
		4XX	Purchased Property Services		1,325.00	826.20
		5XX	Other Purchased Services		16.35	0.00
		6XX	Supplies and Materials		11,549.84	10,020.19
	<b>999 Undistributed</b>					
	<b>61XX Operating Transfers to Other Funds</b>					
		910	Operating Transfers to Other Funds		0.00	55,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>3,827,718.76</u>	<u>3,796,000.72</u>

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					523,225.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,850,017.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,796,000.72	(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	89,591.52	Less Last Year	205,597.99	(4b)	-116,006.47
					-116,006.47	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					461,235.34	(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	259,623.41	320,374.70
1190	Penalties and Interest on Taxes	641.95	688.87
1510	Interest Earnings	1,955.76	2,698.11
2220	County On-Schedule Trans Reimb	38,183.31	30,767.02
3210	State On-Schedule Trans Reimb	33,494.07	27,745.21
3444	State School Block Grant	10,425.12	0.00
6100	Material Prior Period Revenue Adjustments	495.89	712.22
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>344,819.51</b>	<b>382,986.13</b>

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

PRC	Program	Function	Object	2018 Value	2019 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>23XX Support Services - General Administration</b>					
			1XX Personal Services - Salaries	6,256.60	7,106.36
			2XX Personal Services - Employee Benefits	1,211.38	1,182.09
<b>24XX Support Services - School Administration</b>					
			1XX Personal Services - Salaries	8,165.93	8,412.50
			2XX Personal Services - Employee Benefits	2,005.96	1,953.07
<b>25XX Support Services - Business</b>					
			1XX Personal Services - Salaries	4,519.48	4,625.67
			2XX Personal Services - Employee Benefits	53.14	232.45
<b>26XX Operation and Maintenance of Plant Services</b>					
			4XX Purchased Property Services	0.00	342.37
<b>27XX Student Transportation Services</b>					
			1XX Personal Services - Salaries	88,396.39	96,967.66
			2XX Personal Services - Employee Benefits	13,982.12	12,765.84
			3XX Purchased Professional and Technical Services	137.50	55.00
			4XX Purchased Property Services	15,137.50	19,986.28
			5XX Other Purchased Services	120,288.54	128,083.60
			6XX Supplies and Materials	15,024.91	14,361.62
			7XX Property and Equipment Acquisition	2,000.00	0.00
<b>280 Special Education - Local and State</b>					
<b>27XX Student Transportation Services</b>					
			1XX Personal Services - Salaries	20,834.58	15,097.41
			2XX Personal Services - Employee Benefits	1,692.36	1,108.88
			5XX Other Purchased Services	2,087.26	1,128.26
			6XX Supplies and Materials	4,629.14	2,250.90



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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				
		61XX	Operating Transfers to Other Funds			
			910	Operating Transfers to Other Funds	49,000.00	49,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>355,422.79</u>	<u>364,659.96</u>

Schedule Of Changes Worksheet							Fund Code 10	
Beginning Fund Balance							109,216.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							382,986.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							364,659.96	(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		520.00	Less Last Year	1,063.16	(4b)	-543.16	
							-543.16	(4)
Ending Fund Balance (1 + 2 - 3 + 4)							126,999.84	(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		50,136.54	64,068.64
	1190 Penalties and Interest on Taxes		65.60	137.19
	1510 Interest Earnings		1,252.28	1,929.87
	4100 Federal Miscellaneous Grants - Direct from Feds		0.00	10,350.00
	6100 Material Prior Period Revenue Adjustments		2,250.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>53,704.42</b>	<b>76,485.70</b>

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
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>66,460.00</b>	<b>0.00</b>

Schedule Of Changes Worksheet						Fund Code 11	
Beginning Fund Balance						61,912.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						76,485.70	(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)						138,398.14	(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	198,274.25	143,227.36
	1190 Penalties and Interest on Taxes	298.67	400.95
	1510 Interest Earnings	227.91	390.54
	3110 Direct State Aid	0.00	7,336.62
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>198,800.83</b>	<b>151,355.47</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2018 Value	2019 Value
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	24,341.34	24,992.63
			2XX Personal Services - Employee Benefits	3,521.08	2,592.17
			5XX Other Purchased Services	176,383.82	104,005.03
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>204,246.24</b>	<b>131,589.83</b>

#### Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance					2,787.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					151,355.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					131,589.83	(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	8,000.00	(4b)	-8,000.00	
					-8,000.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					14,552.93	(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	1,692.39	2,533.39
	2240 County Retirement Distribution	484,033.28	479,201.27
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>485,725.67</b>	<b>481,734.66</b>

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

PRC	Program	Function	Object	2018 Value	2019 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	278,080.69	292,807.23
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	25,577.37	27,757.71
		<b>221X Improvement of Instruction Services</b>			
			2XX Personal Services - Employee Benefits	7,255.99	6,159.79
		<b>222X Educational Media Services</b>			
			2XX Personal Services - Employee Benefits	8,941.14	9,201.96
		<b>23XX Support Services - General Administration</b>			
			2XX Personal Services - Employee Benefits	16,195.62	13,379.17
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	30,172.40	26,485.49
		<b>25XX Support Services - Business</b>			
			2XX Personal Services - Employee Benefits	12,958.23	10,391.18
		<b>26XX Operation and Maintenance of Plant Services</b>			
			2XX Personal Services - Employee Benefits	27,702.72	27,667.66
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	13,729.79	15,145.24
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	24,580.74	24,568.76
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	9,985.40	9,569.65
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	1,732.49	2,475.74
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	3,219.17	2,486.95
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	0.00	31.25



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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	
	<b>710</b>	<b>School Sponsored Extracurricular Activities</b>					
		<b>27XX</b>	<b>Student Transportation Services</b>				
			2XX	Personal Services - Employee Benefits	369.90	186.00	
		<b>34XX</b>	<b>Extracurricular - Activities</b>				
			2XX	Personal Services - Employee Benefits	749.35	870.39	
	<b>720</b>	<b>School Sponsored Athletics</b>					
		<b>27XX</b>	<b>Student Transportation Services</b>				
			2XX	Personal Services - Employee Benefits	608.50	652.06	
		<b>35XX</b>	<b>Extracurricular - Athletics</b>				
			2XX	Personal Services - Employee Benefits	5,879.51	4,740.29	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>467,739.01</u>	<u>474,576.52</u>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					146,041.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					481,734.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					474,576.52	(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)					153,199.72	(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
<b>001</b>	<b>Aggregate Reim/Indirects</b>	
	1510 Interest Earnings	3,681.83
<b>063</b>	<b>VERIZON LEASE AGREEMENT FUNDS</b>	
	1920 Contributions/Donations from Private Sources	16,715.00
<b>095</b>	<b>Medicaid Billing</b>	
	3355 Medicaid - Miscellaneous	16,069.12
<b>107</b>	<b>Little Hoopsters</b>	
	1920 Contributions/Donations from Private Sources	5,555.00
<b>119</b>	<b>Close Up/Washington DC</b>	
	1920 Contributions/Donations from Private Sources	7,484.45
<b>123</b>	<b>Maintenance Recycle Project</b>	
	1920 Contributions/Donations from Private Sources	75.60
<b>136</b>	<b>Spirit Fund</b>	
	1920 Contributions/Donations from Private Sources	30.00
<b>150</b>	<b>FLATHEAD LAKE LODGE LIBRARY DONATION</b>	
	1920 Contributions/Donations from Private Sources	3,000.00
<b>240</b>	<b>SMALL RURAL SCHOOLS ELEM</b>	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	14,989.00
<b>241</b>	<b>SMALL RURAL SCHOOLS HS</b>	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	24,190.00
<b>318</b>	<b>Title 1 PART A 17-18</b>	
	4200 Title I, Part A, Improving Basic Programs	28,649.00
	6100 Material Prior Period Revenue Adjustments	-0.54
<b>319</b>	<b>Title I, Part A, Improving Basic Programs</b>	
	4200 Title I, Part A, Improving Basic Programs	237,735.00
<b>330</b>	<b>Substance Abuse Program Donations</b>	
	1920 Contributions/Donations from Private Sources	625.00
<b>337</b>	<b>Misc donations</b>	
	1920 Contributions/Donations from Private Sources	1,316.94
<b>779</b>	<b>IDEA, Part B, Children with Disabilities</b>	
	4560 IDEA, Part B, Children with Disabilities	120,887.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>481,002.40</b>



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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
053	JAMES PATTERSON LIBRARY GRANT				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		178.14
			<b>053 Subtotal</b>		<u>178.14</u>
062	E-RATE FUNDS				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		73.13
			<b>062 Subtotal</b>		<u>73.13</u>
095	Medicaid Billing				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		1,094.44
			4XX Purchased Property Services		4,636.00
			6XX Supplies and Materials		109.90
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries		17,901.17
			2XX Personal Services - Employee Benefits		6,602.81
			<b>095 Subtotal</b>		<u>30,344.32</u>
107	Little Hoopsters				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		4,823.75
			<b>107 Subtotal</b>		<u>4,823.75</u>
119	Close Up/Washington DC				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		7,606.85
			6XX Supplies and Materials		1,340.00
			<b>119 Subtotal</b>		<u>8,946.85</u>
123	Maintenance Recycle Project				
	1XX Regular Education Programs - Elementary/Secondary				
			26XX Operation and Maintenance of Plant Services		
			6XX Supplies and Materials		695.81
			<b>123 Subtotal</b>		<u>695.81</u>
150	FLATHEAD LAKE LODGE LIBRARY DONATION				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		2,751.61
			<b>150 Subtotal</b>		<u>2,751.61</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
240	SMALL RURAL SCHOOLS ELEM				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		14,989.00
			<b>240 Subtotal</b>		<u>14,989.00</u>
241	SMALL RURAL SCHOOLS HS				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		21,900.00
			2XX Personal Services - Employee Benefits		2,290.00
			<b>241 Subtotal</b>		<u>24,190.00</u>
318	Title 1 PART A 17-18				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		27,974.00
			<b>318 Subtotal</b>		<u>27,974.00</u>
319	Title I, Part A, Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		163,067.76
			2XX Personal Services - Employee Benefits		74,500.35
			6XX Supplies and Materials		10,625.80
			<b>319 Subtotal</b>		<u>248,193.91</u>
779	IDEA, Part B, Children with Disabilities				
	456	IDEA, Part B, Children with Disabilities			
		1XXX	Instruction		
			1XX Personal Services - Salaries		85,785.97
			2XX Personal Services - Employee Benefits		30,722.03
			5XX Other Purchased Services		4,379.00
			<b>779 Subtotal</b>		<u>120,887.00</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u><u>484,047.52</u></u>



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## Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					216,409.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					481,002.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					484,047.52	(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	10,458.82	Less Last Year	675.00	(4b)	9,783.82	
					9,783.82	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					223,148.19	(5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Aggregate Reim/Indirects	3,681.83	0.00	3,681.83
053 JAMES PATTERSON LIBRARY GRANT	0.00	178.14	-178.14
062 E-RATE FUNDS	0.00	73.13	-73.13
063 VERIZON LEASE AGREEMENT FUNDS	16,715.00	0.00	16,715.00
095 Medicaid Billing	16,069.12	30,344.32	-14,275.20
107 Little Hoopsters	5,555.00	4,823.75	731.25
119 Close Up/Washington DC	7,484.45	8,946.85	-1,462.40
123 Maintenance Recycle Project	75.60	695.81	-620.21
136 Spirit Fund	30.00	0.00	30.00
150 FLATHEAD LAKE LODGE LIBRARY DONATION	3,000.00	2,751.61	248.39
240 SMALL RURAL SCHOOLS ELEM	14,989.00	14,989.00	0.00
241 SMALL RURAL SCHOOLS HS	24,190.00	24,190.00	0.00
318 Title 1 PART A 17-18	28,648.46	27,974.00	674.46
319 Title I, Part A, Improving Basic Programs	237,735.00	248,193.91	-10,458.91
330 Substance Abuse Program Donations	625.00	0.00	625.00
337 Misc donations	1,316.94	0.00	1,316.94
779 IDEA, Part B, Children with Disabilities	120,887.00	120,887.00	0.00
<b>Total</b>	<b>481,002.40</b>	<b>484,047.52</b>	<b>-3,045.12</b>



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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	106.84	158.99
	1910 Rentals	892.20	250.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>999.04</u>	<u>408.99</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
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,000.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 20

Beginning Fund Balance					7,800.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					408.99	(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)					8,209.21	(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	115.16	165.58
	6100 Material Prior Period Revenue Adjustments	1.92	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>117.08</u>	<u>165.58</u>

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

PRC	Program	Function	Object	2018 Value	2019 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					8,215.51 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					165.58 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					8,381.09 (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	145,617.71
1190	Penalties and Interest on Taxes	0.00	186.26
1510	Interest Earnings	183.92	820.02
5200	Sale or Compensation for Loss of Assets	4,050.00	3,124.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>4,233.92</b>	<b>149,747.99</b>

#### 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	82,779.37
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>82,779.37</b>

#### Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	17,535.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	149,747.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	82,779.37	(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	3,595.76	
Less Last Year	0.00	(4b)
	3,595.76	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	88,100.02	(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		340.54	569.12
	1925 Innovative Education Payment		31.71	9.94
	3445 State Combined Fund School Block Grant		9,786.56	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>10,158.81</b>	<b>579.06</b>

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	7,586.58	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>7,586.58</b>	<b>0.00</b>

Schedule Of Changes Worksheet							Fund Code 29	
Beginning Fund Balance							28,159.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							579.06	(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)							28,738.83	(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		465,268.70	469,838.25
	1190 Penalties and Interest on Taxes		1,110.72	1,102.73
	1510 Interest Earnings		2,532.26	3,284.86
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>468,911.68</b>	<b>474,225.84</b>

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	183.48
			840 Principal On Debt	415,000.00	425,000.00
			850 Interest on Debt	56,175.00	47,460.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>471,358.49</b>	<b>472,643.48</b>

Schedule Of Changes Worksheet						Fund Code 50	
Beginning Fund Balance						362.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						474,225.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						472,643.48	(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)						1,944.62	(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	15.37	22.84
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>15.37</u>	<u>22.84</u>

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

PRC	Program	Function	Object	2018 Value	2019 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

**Schedule Of Changes Worksheet**

**Fund Code 60**

Beginning Fund Balance					1,129.45 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					22.84 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,152.29 (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
<b>003</b>	<b>Maintenance Permissive Levy</b>		
1110	District Tax Levy	64,246.66	74,802.54
1190	Penalties and Interest on Taxes	82.08	166.65
1510	Interest Earnings	0.00	535.01
1511	BR Permissive Revenues Interest Earnings	155.68	0.00
6100	Material Prior Period Revenue Adjustments	0.00	1,044.45
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>64,484.42</u>	<u>76,548.65</u>

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

PRC	Program	Function	Object	2018 Value	2019 Value
<b>003</b>	<b>Maintenance Permissive Levy</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>26XX Operation and Maintenance of Plant Services</b>				
		4XX	Purchased Property Services	23,531.29	60,929.17
		6XX	Supplies and Materials	15,109.17	18,083.89
		7XX	Property and Equipment Acquisition	2,567.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>41,207.46</u>	<u>79,013.06</u>

#### Schedule Of Changes Worksheet Fund Code 61

Beginning Fund Balance					30,217.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					76,548.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					79,013.06	(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	26,831.23	Less Last Year	4,881.35	(4b)	21,949.88	
					21,949.88	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					49,703.14	(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		2018 Value	2019 Value
	1510 Interest Earnings		5,131.67	10,834.49
	5300 Operating Transfers from Other Funds		49,000.00	104,000.00
	5700 Resources Transferred from Other School Districts or Cooperatives		119,967.21	84,225.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>174,098.88</b>	<b>199,059.49</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 82	
PRC	Program	Function	Object	2018 Value	2019 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials	12,393.75	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>12,393.75</b>	<b>0.00</b>

### Schedule Of Changes Worksheet

Schedule Of Changes Worksheet							Fund Code 82	
Beginning Fund Balance							535,831.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							199,059.49	(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)							734,891.08	(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	23,543.26	19,003.39
	6100 Material Prior Period Revenue Adjustments	0.00	-998.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>23,543.26</u>	<u>18,005.39</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	20,043.05	18,296.19
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>20,043.05</u>	<u>18,296.19</u>

#### Schedule Of Changes Worksheet Fund Code 84

Beginning Fund Balance					41,627.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					18,005.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					18,296.19	(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)					41,336.44	(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	12,901.67	11,054.05
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	70,391.53	74,171.30
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,759,308.17	1,815,174.32
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	74,933.08	15,789.23
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	60,977.03	61,293.83
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	38,810.00	8,016.09
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	1,010.00	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	180,728.82	108,384.03
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	438.51	1,471.95
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	89,288.01
b. Related Services Block Grant Entitlement	29,762.67
c. Total Entitlements Subject to Reversion	119,050.68

### 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)]	158,337.40
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	408,580.16
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%**



# Trustees' Financial Summary

FY2018-19

Submit ID: 0330-25360579

15 Flathead County

0330 Bigfork Elem

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	107,412.15	24,992.63	0.00	0.00	0.00
280	1XXX	2XX	27,700.44	2,592.17	0.00	0.00	0.00
280	1XXX	3XX	830.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	113.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	471.23	104,005.03	0.00	0.00	0.00
280	1XXX	6XX	5,537.35	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	61,812.52	0.00	0.00	0.00	0.00
280	21XX	2XX	6,695.58	0.00	0.00	0.00	0.00
280	21XX	3XX	47,661.82	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	3,515.05	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	172.07	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
<b>Totals</b>			276,990.33	131,589.83	0.00	0.00	0.00

408,580.16

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.





# Trustees' Financial Summary

FY2018-19

Submit ID: 0330-25360579

15 Flathead County

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

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
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	28,385.00	20,062.00	8,107,288.00
Machinery and Equipment	1,285,893.80	0.00	38,562.64	13,292.38	1,311,164.06
Totals at Historical Cost	9,409,216.30	0.00	66,947.64	33,354.38	9,442,809.56
<b>Depreciation</b>					
Improvement Accum	4,517.00	0.00	513.75	0.00	5,030.75
Building Accum	3,152,798.89	0.00	170,528.97	15,016.40	3,308,311.46
Machinery and Equipment Accum	744,412.00	0.00	65,325.09	7,305.30	802,431.79
Total Accumulated Depreciation	3,901,727.89	0.00	236,367.81	22,321.70	4,115,774.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	5,507,488.41	0.00	-169,420.17	11,032.68	5,327,035.56

\* 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.

<b>Depreciation by Function for FY2019</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	2,458.03	0.00	0.00
Operations and Maintenance (26XX)	5,388.20	0.00	0.00
Transportation (27XX)	16,178.02	0.00	0.00
Total Depreciation for FY2019	24,024.25	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

FY2018-19

Submit ID: 0330-25360579

15 Flathead County

0330 Bigfork Elem

## 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
<b>Governmental Activities *</b>							
Compensated Absences	283,943.00	0.00	0.00	8,835.00	275,108.00	0.00	275,108.00
Other Post Employment Benefits	70,870.00	633,924.00	0.00	0.00	704,794.00	0.00	704,794.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	354,813.00	633,924.00	0.00	8,835.00	979,902.00	0.00	979,902.00
<b>Bond(s)</b>							
10/20/2015	2,260,000.00	0.00	425,000.00	0.00	1,835,000.00	440,000.00	1,395,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	2,260,000.00	0.00	425,000.00	0.00	1,835,000.00	440,000.00	1,395,000.00

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

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



# Trustees' Financial Summary

FY2018-19

Submit ID: 0330-25360579

15 Flathead County

0330 Bigfork Elem

## Net Pension Liability FY2019

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	506,085.00	190,985.00	0.00	697,070.00
Net Pension - TRS	3,441,431.50	329,033.25	0.00	3,770,464.75