



Trustees' Financial Summary

FY2008-09

Submit ID: 0258-81184696

14 Fergus County
0258 Lewistown Elem

Due Dates:

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

County Supt. transmits to the Office of Public Instruction not later than the 2nd Monday in September (MCA 20-9-211 & MCA 20-3-209)

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

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Mike Waterman

Phone #: (406) 535-8777

(Signature)

(Date)

Chair, Board of Trustees: Dave Byerly

(Signature)

(Date)

County Superintendent: Rhonda Long

(Signature)

(Date)

Software

Accounting Package: Computer Software Associates

For FY09 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ 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. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
102	Garfield Donations	LOCAL	2009	
103	Highland Park Donations	LOCAL	2009	
104	Lewis & Clark Donations	LOCAL	2009	
105	LJHS Donations	LOCAL	2009	
177	Warehouse Residual Equity	LOCAL	2009	
178	Self Insurance Residual Equity	LOCAL	2009	
191	Health Insurance Fund Residual Equity	LOCAL	2009	
224	Bus Driver Training Symposium	LOCAL	2009	
262	Maintenance OTO	STATE	2009	
277	IDEA Part B	FEDERAL	14969156090258	84.027
287	Community Bus Service	LOCAL	2009	
361	In-state Day Treatment	STATE	1402587609P2	NA
365	Indian Ed for All	STATE	2009	
367	Full-Time Kindergarten OTO	STATE	2009	
420	Title I Improving Basic Programs	FEDERAL	1402583109	84.010A
430	Title II Part A	FEDERAL	1402581409	84.367
431	Title II, Part D, Ed Technology	FEDERAL	1402586009	84.318
433	Title IV Safe and Drug-Free Schools	FEDERAL	1402583909	84.186A
435	Title V, Part A, Innovative Programs	FEDERAL	1402583909	84.298
447	GIS Grant	LOCAL	2009	
542	Elementary Book Fair	LOCAL	2009	
633	District Reimbursements	LOCAL	2008	
772	Summer School	LOCAL		Local
851	Learn and Serve Montana	FEDERAL	1402585109	94.004
865	Tolerance Grant	LOCAL	2009	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	498,622.40	317,558.99	862,348.67	149,682.59
02	Taxes Receivable - Real and Personal (120-149)	164,800.00	50,966.28	7,776.70	
03	Taxes Receivable - Protested (150-159)	38,706.15	9,995.46	1,755.30	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				35,475.14
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	702,128.55	378,520.73	871,880.67	185,157.73
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	203,506.15	60,961.74	9,532.00	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	203,506.15	60,961.74	9,532.00	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				35,475.14
37	Reserve for Encumbrances (953)	86,850.02			
48	Fund Balance for Budget (961-970)	411,772.38	317,558.99	862,348.67	149,682.59
52	TOTAL FUND BALANCE/EQUITY	498,622.40	317,558.99	862,348.67	185,157.73
53	TOTAL LIABILITIES AND FUND BALANCE	702,128.55	378,520.73	871,880.67	185,157.73



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	-258.47	540,840.58	392,590.91	
02	Taxes Receivable - Real and Personal (120-149)	211.79			
03	Taxes Receivable - Protested (150-159)	27.35			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			184,003.52	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	-19.33	540,840.58	576,594.43	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	239.14			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	239.14			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			34,806.00	
48	Fund Balance for Budget (961-970)	-258.47	540,840.58	541,788.43	
52	TOTAL FUND BALANCE/EQUITY	-258.47	540,840.58	576,594.43	
53	TOTAL LIABILITIES AND FUND BALANCE	-19.33	540,840.58	576,594.43	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			8,214.29	50,437.79
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			8,214.29	50,437.79
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			8,214.29	50,437.79
52	TOTAL FUND BALANCE/EQUITY			8,214.29	50,437.79
53	TOTAL LIABILITIES AND FUND BALANCE			8,214.29	50,437.79



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	83,759.30			
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	83,759.30			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	83,759.30			
52	TOTAL FUND BALANCE/EQUITY	83,759.30			
53	TOTAL LIABILITIES AND FUND BALANCE	83,759.30			



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	60,317.43	60,045.28		
02	Taxes Receivable - Real and Personal (120-149)	6,546.01			
03	Taxes Receivable - Protested (150-159)	1,598.17			
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	68,461.61	60,045.28		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	8,144.18			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	8,144.18			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	60,317.43	60,045.28		
52	TOTAL FUND BALANCE/EQUITY	60,317.43	60,045.28		
53	TOTAL LIABILITIES AND FUND BALANCE	68,461.61	60,045.28		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,662,048.08	272,005.19		
02	Taxes Receivable - Real and Personal (120-149)		10,759.26		
03	Taxes Receivable - Protested (150-159)		2,548.01		
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	1,662,048.08	285,312.46		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		13,307.27		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		13,307.27		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	1,662,048.08	272,005.19		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	1,662,048.08	272,005.19		
53	TOTAL LIABILITIES AND FUND BALANCE	1,662,048.08	285,312.46		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service Fund (73)	Purchasing Internal Service Fund (74)	Central Transportation Internal Service Fund (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				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	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 (76)	Miscellaneous Internal Service Fund (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (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				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only) (81)	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend principal & (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			44,976.85	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			44,976.85	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			44,976.85	
52	TOTAL FUND BALANCE/EQUITY			44,976.85	
53	TOTAL LIABILITIES AND FUND BALANCE			44,976.85	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	760,641.67	215,201.80		
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	760,641.67	215,201.80		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	760,641.67	215,201.80		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	760,641.67	215,201.80		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	760,641.67	215,201.80		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (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					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	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

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (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)		18,000.00		
20	TOTAL ASSETS AND OTHER DEBITS		18,000.00		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)		18,000.00		
35	TOTAL LIABILITIES		18,000.00		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		18,000.00		



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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:

PRC Revenue	2008 Value	2009 Value
1111 District Levy - Real Property	1,324,560.04	1,329,237.61
1112 District Levy - Personal Property	25,891.99	80,248.84
1114 District Levy - Pers Prop/Mobile Homes	22,574.47	10,927.77
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	30,300.59	109,629.65
1190 Penalties and Interest on Taxes	12,246.82	11,435.30
1320 Tuition from Schl Dists Within State	5,789.30	0.00
1510 Interest Earnings	22,180.32	27,476.38
1900 Other Revenue from Local Sources	333.44	0.00
3110 Direct State Aid	1,990,272.42	2,031,286.59
3111 Quality Educator	200,573.34	199,993.25
3112 At Risk Student	32,364.97	30,818.64
3113 Indian Education For All	18,360.00	18,196.80
3114 American Indian Achievement Gap	5,000.00	4,800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	234,062.88	296,806.52
3117 State Tuition for State Placement	1,782.40	3,663.20
3120 State Guaranteed Tax Base Aid	913,739.20	956,402.16
3444 State School Block Grant	304,075.28	306,386.25
6100 Material Prior Period Revenue Adjustments	4,327.99	2,404.15
6100 Material Prior Period Revenue Adjustments	6,522.54	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,154,957.99	5,419,713.11

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	1,917,188.68	2,041,628.29
2XX Personal Services - Employee Benefits	244,707.09	224,795.17
3XX Purchased Professional and Technical Services	0.00	50.00
4XX Purchased Property Services	12,393.15	9,148.85
5XX Other Purchased Services	4,090.50	1,611.31
6XX Supplies and Materials	114,969.55	211,442.23
7XX Property and Equipment Acquisition	7,750.00	13,299.00
810 Dues and Fees	524.00	433.00
21XX Support Services - Students		
1XX Personal Services - Salaries	157,775.74	165,749.66
2XX Personal Services - Employee Benefits	10,955.90	11,540.91
3XX Purchased Professional and Technical Services	350.00	0.00
5XX Other Purchased Services	1,466.02	1,223.92
6XX Supplies and Materials	1,766.37	655.54



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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC	Program	Function	Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary					
221X Improvement of Instruction Services					
			1XX Personal Services - Salaries	400.00	1,155.00
			2XX Personal Services - Employee Benefits	7.39	6.69
			3XX Purchased Professional and Technical Services	3,693.97	1,783.76
			5XX Other Purchased Services	6,683.98	2,732.01
			6XX Supplies and Materials	83,443.38	921.85
222X Educational Media Services					
			1XX Personal Services - Salaries	102,918.75	88,945.91
			2XX Personal Services - Employee Benefits	14,348.31	12,174.62
			3XX Purchased Professional and Technical Services	1,342.65	2,010.14
			4XX Purchased Property Services	0.00	45.00
			5XX Other Purchased Services	0.00	141.00
			6XX Supplies and Materials	22,444.63	18,017.45
			810 Dues and Fees	169.00	0.00
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	68,470.85	71,725.15
			2XX Personal Services - Employee Benefits	11,173.57	10,831.66
			3XX Purchased Professional and Technical Services	5,667.42	11,707.23
			4XX Purchased Property Services	0.00	54.14
			5XX Other Purchased Services	17,273.55	13,107.68
			6XX Supplies and Materials	6,122.25	4,419.19
			810 Dues and Fees	4,437.41	4,834.68
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	409,435.54	392,127.64
			2XX Personal Services - Employee Benefits	53,957.69	61,934.48
			3XX Purchased Professional and Technical Services	150.00	115.00
			4XX Purchased Property Services	140.00	45.00
			5XX Other Purchased Services	4,851.65	5,049.69
			6XX Supplies and Materials	4,969.25	6,285.67
			810 Dues and Fees	1,958.00	1,819.00
25XX Support Services - Business					
			1XX Personal Services - Salaries	158,053.16	167,073.11
			2XX Personal Services - Employee Benefits	24,846.41	25,152.86
			3XX Purchased Professional and Technical Services	10,298.18	12,325.01
			4XX Purchased Property Services	1,064.56	5,008.24
			5XX Other Purchased Services	14,537.36	6,739.61
			6XX Supplies and Materials	14,699.32	15,508.82
			7XX Property and Equipment Acquisition	5,288.31	7,321.09
			810 Dues and Fees	313.05	252.00
26XX Operation and Maintenance of Plant Services					
			1XX Personal Services - Salaries	218,727.61	257,975.50
			2XX Personal Services - Employee Benefits	55,309.86	63,362.16
			3XX Purchased Professional and Technical Services	9,613.13	12,578.52
			4XX Purchased Property Services	216,024.58	246,139.63



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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC	Program	Function	Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary					
26XX Operation and Maintenance of Plant Services					
			5XX Other Purchased Services	30,261.54	25,876.90
			6XX Supplies and Materials	45,405.21	59,780.89
			810 Dues and Fees	559.56	347.16
4XXX Facilities Acquisition and Construction Services					
			7XX Property and Equipment Acquisition	5,785.14	0.00
52XX Capital Leases or Long Term Notes with Board of Investments					
			840 Principal On Debt	10,213.76	86,217.42
280 Special Education - Local and State					
1XXX Instruction					
			1XX Personal Services - Salaries	533,806.16	600,338.68
			2XX Personal Services - Employee Benefits	76,170.11	89,271.92
			4XX Purchased Property Services	35.00	0.00
			5XX Other Purchased Services	2,902.15	2,122.96
			6XX Supplies and Materials	26,212.11	29,437.14
221X Improvement of Instruction Services					
			5XX Other Purchased Services	0.00	1,387.28
62XX Resources Transferred to Other School Districts or Cooperatives					
			920 Resources Transferred to Other School Districts or Coopera	60,839.08	66,634.88
365 OTO Indian Education for All					
1XXX Instruction					
			3XX Purchased Professional and Technical Services	0.00	884.69
			5XX Other Purchased Services	1,145.24	328.48
			6XX Supplies and Materials	8,149.00	0.00
221X Improvement of Instruction Services					
			1XX Personal Services - Salaries	0.00	360.00
			2XX Personal Services - Employee Benefits	0.00	2.08
			3XX Purchased Professional and Technical Services	0.00	95.15
			5XX Other Purchased Services	0.00	779.00
390 State Career & Technical Ed Entitlement - Undistributed					
1XXX Instruction					
			1XX Personal Services - Salaries	43,410.74	0.00
			2XX Personal Services - Employee Benefits	339.95	0.00
420 Title I, Part A, Improving Basic Programs					
1XXX Instruction					
			1XX Personal Services - Salaries	49,762.94	29,609.14
			2XX Personal Services - Employee Benefits	597.69	977.23
221X Improvement of Instruction Services					
			3XX Purchased Professional and Technical Services	0.00	45.00
431 Title II, Part D, Educational Technology					
222X Educational Media Services					



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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC	Program	Function	Object	2008 Value	2009 Value
	431	Title II, Part D, Educational Technology			
		222X	Educational Media Services		
			2XX Personal Services - Employee Benefits	21.88	0.00
	433	Title IV, Part A, Safe & Drug-Free Schools & Communities			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	0.94	0.00
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	31.33	0.00
	650	Adult Basic Education/GED Programs			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	193.91	0.00
		24XX	Support Services - School Administration		
			2XX Personal Services - Employee Benefits	4.46	0.00
	710	School Sponsored Extracurricular Activities			
		34XX	Extracurricular - Activities		
			1XX Personal Services - Salaries	6,091.29	6,431.66
			2XX Personal Services - Employee Benefits	489.55	713.06
	720	School Sponsored Athletics			
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	0.00	7,139.67
			2XX Personal Services - Employee Benefits	0.00	537.90
			4XX Purchased Property Services	0.00	4,889.86
			6XX Supplies and Materials	0.00	2,895.95
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	37,445.78	37,468.80
			2XX Personal Services - Employee Benefits	1,822.02	1,864.68
			6XX Supplies and Materials	27.93	814.10
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	203,280.09	83,300.65
			2XX Personal Services - Employee Benefits	27,975.66	14,911.60
			6XX Supplies and Materials	5,919.99	0.00
	999	Undistributed			
		61XX	Operating Transfers to Other Funds		
			910 Operating Transfers to Other Funds	4,296.94	0.00
		9999	Undistributed		
			892 Material Prior Period Expenditure Adjustments	26.65	343.06
	999	Undistributed			
		9999	Undistributed		
			892 Material Prior Period Expenditure Adjustments	94,440.75	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC Program Function Object	2008 Value	2009 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,304,436.32	5,368,811.06

Schedule Of Changes Worksheet

Beginning Fund Balance					374,531.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,419,713.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,368,811.06	(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	86,850.02	Less Last Year	13,660.74	(4b)	73,189.28	
					73,189.28	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					498,622.40	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

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

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	257,460.44	0.00
1111 District Levy - Real Property	0.00	455,638.89
1112 District Levy - Personal Property	0.00	15,001.23
1114 District Levy - Pers Prop/Mobile Homes	0.00	1,992.89
1190 Penalties and Interest on Taxes	1,321.08	1,918.37
1510 Interest Earnings	1,293.63	7,094.48
1900 Other Revenue from Local Sources	100.00	0.00
2220 County On-Schedule Trans Reimb	74,856.20	72,504.90
3210 State On-Schedule Trans Reimb	74,856.20	72,504.92
3444 State School Block Grant	9,762.63	9,836.83
5200 Sale or Compensation for Loss of Assets	0.00	18,274.78
6100 Material Prior Period Revenue Adjustments	2,085.24	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	421,735.42	654,767.29

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	164.08	0.00
2XX Personal Services - Employee Benefits	557.98	0.00
3XX Purchased Professional and Technical Services	0.00	53.60
25XX Support Services - Business		
1XX Personal Services - Salaries	52,786.22	47,193.89
2XX Personal Services - Employee Benefits	6,939.69	7,536.86
6XX Supplies and Materials	46.76	0.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	6,468.15	6,350.19
5XX Other Purchased Services	671.26	820.21
27XX Student Transportation Services		
1XX Personal Services - Salaries	171,117.36	177,230.51
2XX Personal Services - Employee Benefits	26,989.53	28,231.37
3XX Purchased Professional and Technical Services	2,296.73	3,034.66
4XX Purchased Property Services	4,458.02	5,964.43
5XX Other Purchased Services	7,663.67	6,052.21
6XX Supplies and Materials	49,063.33	68,499.76
810 Dues and Fees	20.00	348.40
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	49,234.08	54,978.81
2XX Personal Services - Employee Benefits	5,915.80	7,548.03



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Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

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

PRC Program Function Object	2008 Value	2009 Value
280 Special Education - Local and State		
27XX Student Transportation Services		
4XX Purchased Property Services	255.17	0.86
6XX Supplies and Materials	245.98	1,617.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	384,893.81	415,461.64

Schedule Of Changes Worksheet

Beginning Fund Balance		78,253.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		654,767.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		415,461.64	(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)		317,558.99	(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:

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	63,138.74	0.00
1111 District Levy - Real Property	0.00	68,126.89
1112 District Levy - Personal Property	0.00	3,541.44
1114 District Levy - Pers Prop/Mobile Homes	0.00	494.58
1190 Penalties and Interest on Taxes	680.97	642.81
1510 Interest Earnings	47,380.20	34,604.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	111,199.91	107,410.09

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	1,402.98	1,206.00
7XX Property and Equipment Acquisition	127,049.42	85,493.28
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	128,452.40	86,699.28

Schedule Of Changes Worksheet

Beginning Fund Balance	841,637.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	107,410.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	86,699.28	(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)	862,348.67	(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:

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	2,951.88	6,553.39
1611 National School Lunch Program	255,809.25	272,438.14
1630 Catering Sales	19,958.51	18,489.55
1632 Daily Adult Sales	126.00	0.00
1900 Other Revenue from Local Sources	371.02	715.40
3220 State Food Services Match	355.44	437.95
4550 Federal Child Nutrition	200,666.88	196,603.64
6100 Material Prior Period Revenue Adjustments	829.23	27.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	481,068.21	495,265.07

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

PRC Program Function Object	2008 Value	2009 Value
910 Food Services		
25XX Support Services - Business		
1XX Personal Services - Salaries	0.00	26,522.17
2XX Personal Services - Employee Benefits	0.00	6,226.06
31XX Food Services		
1XX Personal Services - Salaries	54,714.59	157,437.88
2XX Personal Services - Employee Benefits	7,133.68	22,963.95
3XX Purchased Professional and Technical Services	4,108.00	5,313.00
4XX Purchased Property Services	2,617.72	2,528.21
5XX Other Purchased Services	1,928.48	2,169.81
6XX Supplies and Materials	256,486.17	268,530.83
810 Dues and Fees	2,325.06	2,550.39
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	329,313.70	494,242.30



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Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						178,197.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						495,265.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						494,242.30	(3)
Increase/Decrease of Reserve for Inventories							
This Year	35,475.14	Less Last Year	29,537.78		(4a)	5,937.36	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00		(4b)	0.00	
						5,937.36	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						185,157.73	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

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

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	0.37	0.00
1111 District Levy - Real Property	0.00	1,898.98
1190 Penalties and Interest on Taxes	0.19	1.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.56	1,900.86

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

PRC Program Function Object	2008 Value	2009 Value
280 Special Education - Local and State 1XXX Instruction		
5XX Other Purchased Services	0.00	1,440.00
280 Special Education - Local and State 1XXX Instruction		
5XX Other Purchased Services	780.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	780.00	1,440.00

Schedule Of Changes Worksheet

Beginning Fund Balance	-719.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,900.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,440.00	(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)	-258.47	(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:

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	15,604.96	15,660.40
2240 County Retirement Distribution	659,257.17	1,030,211.15
6100 Material Prior Period Revenue Adjustments	4,336.72	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	679,198.85	1,045,871.55

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	328,299.24	303,535.47
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	23,473.25	34,789.76
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	191.69	103.62
222X Educational Media Services		
2XX Personal Services - Employee Benefits	14,260.91	12,166.66
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	58,398.49	10,795.31
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	161,565.06	57,597.41
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	45,075.09	32,947.54
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	31,294.63	36,964.78
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	25,385.13	24,515.31
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	78,801.66	88,074.67
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	6,252.59	6,775.16
365 OTO Indian Education for All		
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	0.00	55.42
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	10,444.82	0.00
710 School Sponsored Extracurricular Activities		



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

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

PRC Program Function Object	2008 Value	2009 Value
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	943.24	985.45
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	0.00	1,115.05
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	4,989.59	4,818.21
910 Food Services		
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,846.76	2,190.97
31XX Food Services		
2XX Personal Services - Employee Benefits	32,273.45	31,965.73
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	453.61	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	823,949.21	649,396.52

Schedule Of Changes Worksheet

Beginning Fund Balance	144,365.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,045,871.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	649,396.52	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	540,840.58	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Revenue	2009 Value
102 Garfield Donations	
1920 Contributions/Donations from Private Sources	8,399.54
103 Highland Park Donations	
1920 Contributions/Donations from Private Sources	1,746.45
104 Lewis & Clark Donations	
1920 Contributions/Donations from Private Sources	606.08
105 LJHS Donations	
1920 Contributions/Donations from Private Sources	182.94
6100 Material Prior Period Revenue Adjustments	101.02
105 Subtotal	283.96
177 Warehouse Residual Equity	
9710 Residual Equity Transfers In	48,572.90
178 Self Insurance Residual Equity	
9710 Residual Equity Transfers In	4,421.14
191 Health Insurance Fund Residual Equity	
6100 Material Prior Period Revenue Adjustments	33,881.38
224 Bus Driver Training Symposium	
1950 Services Provided Other School Districts or Coops	3,915.00
262 Maintenance OTO	
6100 Material Prior Period Revenue Adjustments	70,645.11
277 IDEA Part B	
5700 Resources Transferred from Other School Districts or Cooperatives	21,979.81
287 Community Bus Service	
1900 Other Revenue from Local Sources	16,314.61
1960 Services Provided Other Local Governmental Units	6,567.31
287 Subtotal	22,881.92
361 In-state Day Treatment	
3610 Services for Significant Needs Students	12,000.00
365 Indian Ed for All	
3650 OTO Indian Education for All	8,694.05
420 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	309,019.00
430 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	94,115.52
431 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	4,420.00
433 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	8,631.00



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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:

PRC Revenue	2009 Value
435 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	18.00
447 GIS Grant	
1920 Contributions/Donations from Private Sources	800.00
542 Elementary Book Fair	
1900 Other Revenue from Local Sources	8,314.49
633 District Reimbursements	
1900 Other Revenue from Local Sources	10,726.17
1920 Contributions/Donations from Private Sources	100.00
3355 Medicaid - Miscellaneous	25,186.54
3680 K-12 Education Data Systems	2,951.15
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	464.68
6100 Material Prior Period Revenue Adjustments	-28,250.25
633 Subtotal	11,178.29
851 Learn and Serve Montana	
4650 Federal Miscellaneous Grants from OPI	13,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	688,023.64

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

PRC Program Function Object	2009 Value
102 Garfield Donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	15.00
2XX Personal Services - Employee Benefits	16.22
3XX Purchased Professional and Technical Services	141.00
6XX Supplies and Materials	8,025.29
102 Subtotal	8,197.51
103 Highland Park Donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	2,080.26
224 Bus Driver Training Symposium	
1XX Regular Education Programs - Elementary/Secondary	
27XX Student Transportation Services	
3XX Purchased Professional and Technical Services	595.00
5XX Other Purchased Services	21.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2009 Value
224 Bus Driver Training Symposium	
1XX Regular Education Programs - Elementary/Secondary	
27XX Student Transportation Services	
6XX Supplies and Materials	2,041.50
224 Subtotal	<hr/> 2,657.50
262 Maintenance OTO	
364 OTO Weatherization/Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
1XX Personal Services - Salaries	7,351.02
2XX Personal Services - Employee Benefits	1,205.67
4XX Purchased Property Services	1,107.60
6XX Supplies and Materials	4,340.77
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	12,951.10
262 Subtotal	<hr/> 26,956.16
277 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	16,165.33
2XX Personal Services - Employee Benefits	5,814.48
277 Subtotal	<hr/> 21,979.81
287 Community Bus Service	
1XX Regular Education Programs - Elementary/Secondary	
27XX Student Transportation Services	
5XX Other Purchased Services	5.07
6XX Supplies and Materials	1,765.49
8XX Community Services Programs	
33XX Community Services	
1XX Personal Services - Salaries	17,573.68
2XX Personal Services - Employee Benefits	3,847.29
287 Subtotal	<hr/> 23,191.53
361 In-state Day Treatment	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	10,333.25
2XX Personal Services - Employee Benefits	1,666.75
361 Subtotal	<hr/> 12,000.00
365 Indian Ed for All	



Trustees' Financial Summary

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14 Fergus County
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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2009 Value
365 Indian Ed for All	
365 OTO Indian Education for All	
1XXX Instruction	
6XX Supplies and Materials	194.54
221X Improvement of Instruction Services	
5XX Other Purchased Services	3,849.10
365 Subtotal	4,043.64
367 Full-Time Kindergarten OTO	
367 OTO Full-time Kindergarten Start-up	
1XXX Instruction	
5XX Other Purchased Services	71.51
6XX Supplies and Materials	1,444.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	3,849.44
367 Subtotal	5,364.95
420 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	241,176.48
2XX Personal Services - Employee Benefits	66,771.30
6XX Supplies and Materials	407.25
21XX Support Services - Students	
6XX Supplies and Materials	199.29
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	464.68
420 Subtotal	309,019.00
430 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	67,251.40
2XX Personal Services - Employee Benefits	15,384.70
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	7,225.00
5XX Other Purchased Services	4,254.42
430 Subtotal	94,115.52
431 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
222X Educational Media Services	
1XX Personal Services - Salaries	3,944.29



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2009 Value
431 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
222X Educational Media Services	
2XX Personal Services - Employee Benefits	475.71
431 Subtotal	4,420.00
433 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
6XX Supplies and Materials	335.72
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	7,381.00
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	914.28
433 Subtotal	8,631.00
435 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
222X Educational Media Services	
6XX Supplies and Materials	18.00
542 Elementary Book Fair	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	
6XX Supplies and Materials	8,010.01
633 District Reimbursements	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	33,962.36
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	737.50
25XX Support Services - Business	
2XX Personal Services - Employee Benefits	10,533.46
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	21,854.90
999 Undistributed	
9999 Undistributed	
971 Residual Equity Transfers Out	9,175.39
633 Subtotal	76,263.61
772 Summer School	
280 Special Education - Local and State	
1XXX Instruction	



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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2009 Value
772 Summer School	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	360.00
2XX Personal Services - Employee Benefits	55.69
	415.69
772 Subtotal	
851 Learn and Serve Montana	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
1XX Personal Services - Salaries	5,962.20
2XX Personal Services - Employee Benefits	2,472.69
5XX Other Purchased Services	3,178.46
6XX Supplies and Materials	1,886.65
	13,500.00
851 Subtotal	
865 Tolerance Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	30.18
	620,894.37

Schedule Of Changes Worksheet

Beginning Fund Balance	474,659.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	688,023.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	620,894.37	(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 34,806.00 Less Last Year 0.00 (4b) 34,806.00		
	34,806.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	576,594.43	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
102 Garfield Donations	8,399.54	8,197.51	202.03
103 Highland Park Donations	1,746.45	2,080.26	-333.81
104 Lewis & Clark Donations	606.08	0.00	606.08
105 LJHS Donations	283.96	0.00	283.96
177 Warehouse Residual Equity	48,572.90	0.00	48,572.90
178 Self Insurance Residual Equity	4,421.14	0.00	4,421.14
191 Health Insurance Fund Residual Equity	33,881.38	0.00	33,881.38
224 Bus Driver Training Symposium	3,915.00	2,657.50	1,257.50
262 Maintenance OTO	70,645.11	26,956.16	43,688.95
277 IDEA Part B	21,979.81	21,979.81	0.00
287 Community Bus Service	22,881.92	23,191.53	-309.61
361 In-state Day Treatment	12,000.00	12,000.00	0.00
365 Indian Ed for All	8,694.05	4,043.64	4,650.41
367 Full-Time Kindergarten OTO	0.00	5,364.95	-5,364.95
420 Title I Improving Basic Programs	309,019.00	309,019.00	0.00
430 Title II Part A	94,115.52	94,115.52	0.00
431 Title II, Part D, Ed Technology	4,420.00	4,420.00	0.00
433 Title IV Safe and Drug-Free Schools	8,631.00	8,631.00	0.00
435 Title V, Part A, Innovative Programs	18.00	18.00	0.00
447 GIS Grant	800.00	0.00	800.00
542 Elementary Book Fair	8,314.49	8,010.01	304.48
633 District Reimbursements	11,178.29	76,263.61	-65,085.32
772 Summer School	0.00	415.69	-415.69
851 Learn and Serve Montana	13,500.00	13,500.00	0.00
865 Tolerance Grant	0.00	30.18	-30.18
Total	688,023.64	620,894.37	67,129.27



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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:

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	217.70	322.56
1910 Rentals	6,755.00	7,455.00
6100 Material Prior Period Revenue Adjustments	70.62	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,043.32	7,777.56

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
1XX Personal Services - Salaries	1,246.55	1,446.43
2XX Personal Services - Employee Benefits	170.36	173.70
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	1,000.58	906.01
2XX Personal Services - Employee Benefits	267.77	219.82
4XX Purchased Property Services	43.46	0.00
6XX Supplies and Materials	0.00	3,345.94
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	25.62	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,754.34	6,091.90



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Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						6,528.63 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						7,777.56 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						6,091.90 (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	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						8,214.29 (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:

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	2,428.71	1,973.32
5300 Operating Transfers from Other Funds	4,296.94	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,725.65	1,973.32

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

PRC Program Function Object	2008 Value	2009 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	48,464.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,973.32	(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)	50,437.79	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 24 - Metal Mines Tax Reserve Fund

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	5,592.66	1,866.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,592.66	1,866.26

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

PRC Program Function Object	2008 Value	2009 Value
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	6,522.54	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	6,522.54	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	81,893.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,866.26	(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)	83,759.30	(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:

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	58,478.04	0.00
1111 District Levy - Real Property	0.00	59,200.31
1112 District Levy - Personal Property	0.00	3,341.72
1114 District Levy - Pers Prop/Mobile Homes	0.00	456.73
1190 Penalties and Interest on Taxes	402.32	495.68
1510 Interest Earnings	4,583.60	2,517.23
1900 Other Revenue from Local Sources	150.46	413.07
3281 State Technology Aid	4,929.90	10,874.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	68,544.32	77,299.42

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
222X Educational Media Services		
1XX Personal Services - Salaries	452.36	0.00
2XX Personal Services - Employee Benefits	0.49	0.00
3XX Purchased Professional and Technical Services	4,277.60	4,462.62
4XX Purchased Property Services	40.63	2,371.20
5XX Other Purchased Services	1,421.15	1,092.65
6XX Supplies and Materials	132,924.85	34,781.07
25XX Support Services - Business		
3XX Purchased Professional and Technical Services	162.14	6,001.55
5XX Other Purchased Services	1,724.60	290.52
6XX Supplies and Materials	4,023.19	7,185.12
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	145,027.01	56,184.73



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						39,202.74 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						77,299.42 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						56,184.73 (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	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						60,317.43 (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:

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	1,885.34	2,082.28
3445 State Combined Fund School Block Grant	14,396.61	14,506.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	16,281.95	16,588.30

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

PRC Program Function Object	2008 Value	2009 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	43,456.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,588.30	(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)	60,045.28	(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:

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	417.29	72.05
1920 Contributions/Donations from Private Sources	27.05	0.00
5110 Sale of Bonds	0.00	2,087,250.00
5200 Sale or Compensation for Loss of Assets	0.00	300.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	444.34	2,087,622.05

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
3XX Purchased Professional and Technical Services	0.00	41,745.00
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	0.00	36,376.14
4XX Purchased Property Services	0.00	283,209.75
5XX Other Purchased Services	0.00	1,201.83
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	0.00	70,645.11
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	433,177.83

Schedule Of Changes Worksheet

Beginning Fund Balance	7,603.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,087,622.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	433,177.83	(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	0.00	(4b)
		0.00
Ending Fund Balance (1 + 2 - 3 + 4)	1,662,048.08	(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:

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	93,185.46	0.00
1111 District Levy - Real Property	0.00	94,180.84
1112 District Levy - Personal Property	0.00	5,327.37
1114 District Levy - Pers Prop/Mobile Homes	0.00	726.94
1190 Penalties and Interest on Taxes	728.13	772.56
1510 Interest Earnings	5,637.30	8,664.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	99,550.89	109,672.33

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	0.00	2,926.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	2,926.32

Schedule Of Changes Worksheet

Beginning Fund Balance	165,259.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	109,672.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,926.32	(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)	272,005.19	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 75 - Central Transportation Internal Service Fund

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

PRC Revenue	2008 Value	2009 Value
1440 Other Transportation Fees	21,181.23	0.00
1510 Interest Earnings	143.17	0.00
1910 Rentals	3,324.58	260.64
6100 Material Prior Period Revenue Adjustments	312.81	0.00
9710 Residual Equity Transfers In	0.00	9,175.39
6100 Material Prior Period Revenue Adjustments	-54.41	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	24,907.38	9,436.03

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

PRC Program Function Object	2008 Value	2009 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	17,497.69	753.33
2XX Personal Services - Employee Benefits	1,151.54	48.93
4XX Purchased Property Services	1,172.50	50.00
5XX Other Purchased Services	2,298.67	236.79
6XX Supplies and Materials	16,507.36	630.47
8XX Other Expenditures	12.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	38,639.76	1,719.52

Schedule Of Changes Worksheet

Beginning Fund Balance	-7,716.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,436.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,719.52	(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)		0.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 77 - Miscellaneous Internal Service Fund

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	78.63	192.36
1945 Fees - Users/Resale of Supplies	0.00	85,814.12
1970 Services Provided Other Funds	50,132.91	0.00
6100 Material Prior Period Revenue Adjustments	0.00	-51,152.85
6100 Material Prior Period Revenue Adjustments	-20,404.03	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	29,807.51	34,853.63

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

PRC Program Function Object	2008 Value	2009 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	12,979.07	0.00
2XX Personal Services - Employee Benefits	2,519.15	0.90
6XX Supplies and Materials	32,406.69	44,135.07
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	48,572.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	47,904.91	92,708.87

Schedule Of Changes Worksheet

Beginning Fund Balance	57,855.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	34,853.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	92,708.87	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 78 - Self Insurance Fund - Health

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	243.12	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	243.12	0.00

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

PRC Program Function Object	2008 Value	2009 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	4,421.14
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	4,421.14

Schedule Of Changes Worksheet

Beginning Fund Balance	4,421.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,421.14	(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)		0.00 (5)



Trustees' Financial Summary

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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:

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	1,797.00	1,371.12
1700 Student Extracurricular Activity Receipts	19,570.25	18,353.81
1900 Other Revenue from Local Sources	1,425.00	2,560.00
1XXX Revenues from Student Activities	37,811.40	32,960.97
6100 Material Prior Period Revenue Adjustments	0.00	4.88
9710 Residual Equity Transfers In	936.66	0.00
6100 Material Prior Period Revenue Adjustments	12,912.29	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	74,452.60	55,250.78

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

PRC Program Function Object	2008 Value	2009 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	66,653.11	48,741.01
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	66,653.11	48,741.01

Schedule Of Changes Worksheet

Beginning Fund Balance	38,467.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	55,250.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	48,741.01	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	44,976.85	(5)



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Detail Expenditure

Fund	Account	Description	2008 Value	2009 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	336,278.03	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	43,410.74	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	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	2,131,901.11	2,169,633.08
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	43,963.00	147,669.62
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	735.53
XX	XXX 26XX 41X	Energy Utility Services	179,371.49	185,968.78
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	34,806.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	5,785.14	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	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	780.00	1,440.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	129,963.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	129,963.80

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	43,315.44
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	187,145.95
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	789,192.86
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 Revenue (680).

Remember:

The Deferred Revenue (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 FY2011 Maximum Budget: 100%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	600,338.68	0.00	0.00	0.00
280	1XXX	2XX	89,271.92	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	2,122.96	0.00	0.00	0.00
280	1XXX	6XX	29,437.14	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	1,387.28	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	66,634.88	0.00	0.00	0.00
Totals			789,192.86	0.00	0.00	789,192.86

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.

* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY09.



Trustees' Financial Summary

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	65,527.00	-65,527.00	0.00	0.00	0.00
Land Improvements	213,874.28	0.00	0.00	0.00	213,874.28
Buildings	2,282,749.73	30,250.00	0.00	0.00	2,312,999.73
Machinery and Equipment	1,810,427.67	-173,176.56	139,621.29	116,896.57	1,659,975.83
Totals at Historical Cost	4,372,578.68	-208,453.56	139,621.29	116,896.57	4,186,849.84
Less Accumulated Depreciation For:					
Improvement Accum	81,656.75	-0.02	10,693.70	0.00	92,350.43
Building Accum	1,644,194.04	10,602.80	54,553.86	0.00	1,709,350.70
Machinery and Equipment Accum	1,117,792.51	17,081.06	118,605.46	116,896.57	1,136,582.46
Total Accumulated Depreciation	2,843,643.30	27,683.84	183,853.02	116,896.57	2,938,283.59
Governmental Activities, Capital Assets, net	1,528,935.38	-236,137.40	-44,231.73	0.00	1,248,566.25

* 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 FY2009	Governmental Activities	Business-Type Activities	Adjustments
Operations and Maintenance (26XX)	65,247.56	0.00	0.00
Unallocated	118,605.46	0.00	0.00
Total Depreciation for FY2009	183,853.02	0.00	0.00

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2008)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2009) [a + b - c - d]	Current Portion Due FY2010	Long-Term Portion Due FY2011-
Governmental Activities*							
Bonds							
06/16/2009	0.00	2,087,250.00	0.00	0.00	2,087,250.00	260,906.25	1,826,343.75
Capital Leases	3,725.10	0.00	1,737.71	0.00	1,987.39	1,987.39	0.00
Compensated Absences	586,903.60	0.00	0.00	82,238.60	504,665.00	0.00	504,665.00
Other	134,993.10	0.00	0.00	0.00	134,993.10	0.00	0.00
Total Governmental Activity Long-Term Liabilities	725,621.80	2,087,250.00	1,737.71	82,238.60	2,728,895.49	262,893.64	2,331,008.75

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* 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.