



Trustees' Financial Summary

FY2010-11

Submit ID: 0258-21114970

**14 Fergus County
0258 Lewistown Elem**

**** Recalculated ****

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 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 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*

Certification

Business Manager/Clerk: Mike Waterman

Phone #: (406) 535-8777

(Signature)

(Date)

Chair, Board of Trustees: Stan Monger

(Signature)

(Date)

County Superintendent: Rhonda Long

(Signature)

(Date)

Software

Accounting Package: Computer Software Associates

For FY11 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	
224	Bus Driver Training Symposium	LOCAL	2009	
262	Maintenance OTO	STATE	2009	
287	Aggregate Reim/Indirects	LOCAL	LOCAL	Local
365	Indian Ed for All	STATE	2009	
367	Full-Time Kindergarten OTO	STATE	2009	
370	Deferred Maintenance & Energy Efficiency	STATE	STATE	NA
420	Title I Improving Basic Programs	FEDERAL	1402583109	84.010A
447	GIS Grant	LOCAL	2009	
465	Title II, Part D, Ed Technology	FEDERAL	BRIDGER CONSORTIUM	84.318
542	Elementary Book Fair	LOCAL	2009	
633	District Reimbursements	LOCAL	2008	
750	ARRA - IDEA Part B (Trans from Coop)	FEDERAL	ARRA IDEA	84.931
751	ARRA - IDEA Part B (Trans from Coop)	FEDERAL	2011	84.931
752	ARRA - Title I Part A	FEDERAL	ARRA TITLE	84.389



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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)	660,512.78	676,216.61	859,965.48	134,355.00
02	Taxes Receivable - Real and Personal (120-149)	114,884.73	30,622.76	1,445.67	
03	Taxes Receivable - Protested (150-159)	39,631.25	11,230.82	937.70	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				44,645.97
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	815,028.76	718,070.19	862,348.85	179,000.97
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	154,515.98	41,853.58	2,383.37	10,319.02
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	154,515.98	41,853.58	2,383.37	10,319.02
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				44,645.97
37	Reserve for Encumbrances (953)	193,028.57			
48	Fund Balance for Budget (961-970)	467,484.21	676,216.61	859,965.48	124,035.98
52	TOTAL FUND BALANCE/EQUITY	660,512.78	676,216.61	859,965.48	168,681.95
53	TOTAL LIABILITIES AND FUND BALANCE	815,028.76	718,070.19	862,348.85	179,000.97



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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)	-39.99	493,211.19	345,215.63	
02	Taxes Receivable - Real and Personal (120-149)	23.69			
03	Taxes Receivable - Protested (150-159)	18.67			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			239,776.03	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)			2,500.00	
20	TOTAL ASSETS AND OTHER DEBITS	2.37	493,211.19	587,491.66	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	42.36			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	42.36			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			154,209.05	
48	Fund Balance for Budget (961-970)	-39.99	493,211.19	433,282.61	
52	TOTAL FUND BALANCE/EQUITY	-39.99	493,211.19	587,491.66	
53	TOTAL LIABILITIES AND FUND BALANCE	2.37	493,211.19	587,491.66	



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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)			9,976.21	51,514.58
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			9,976.21	51,514.58
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)			9,976.21	51,514.58
52	TOTAL FUND BALANCE/EQUITY			9,976.21	51,514.58
53	TOTAL LIABILITIES AND FUND BALANCE			9,976.21	51,514.58



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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)	85,547.43			
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	85,547.43			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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)	85,547.43			
52	TOTAL FUND BALANCE/EQUITY	85,547.43			
53	TOTAL LIABILITIES AND FUND BALANCE	85,547.43			



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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)	26,389.70	91,198.34		641,890.14
02	Taxes Receivable - Real and Personal (120-149)	4,241.47			7,312.75
03	Taxes Receivable - Protested (150-159)	1,562.65			2,347.12
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	32,193.82	91,198.34		651,550.01
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	5,804.12			9,659.87
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	5,804.12			9,659.87
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)	26,389.70	91,198.34		641,890.14
52	TOTAL FUND BALANCE/EQUITY	26,389.70	91,198.34		641,890.14
53	TOTAL LIABILITIES AND FUND BALANCE	32,193.82	91,198.34		651,550.01



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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)	8,714.85	482,013.78		
02	Taxes Receivable - Real and Personal (120-149)		7,078.55		
03	Taxes Receivable - Protested (150-159)		2,489.89		
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	8,714.85	491,582.22		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		9,568.44		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		9,568.44		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)		51,287.14		
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	8,714.85	430,726.64		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	8,714.85	482,013.78		
53	TOTAL LIABILITIES AND FUND BALANCE	8,714.85	491,582.22		



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ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (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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ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (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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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			54,211.72	
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			54,211.72	
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			54,211.72	
52	TOTAL FUND BALANCE/EQUITY			54,211.72	
53	TOTAL LIABILITIES AND FUND BALANCE			54,211.72	



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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)	654,251.12	262,453.13		
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	654,251.12	262,453.13		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	654,251.12	262,453.13		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	654,251.12	262,453.13		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	654,251.12	262,453.13		



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

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

PRC Revenue	2010 Value	2011 Value
1111 District Levy - Real Property	1,331,394.89	1,386,144.69
1112 District Levy - Personal Property	172,195.24	128,138.66
1114 District Levy - Pers Prop/Mobile Homes	31,641.31	19,928.84
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	21,362.12	95,176.35
1190 Penalties and Interest on Taxes	5,750.53	8,826.70
1510 Interest Earnings	10,915.97	9,975.32
1900 Other Revenue from Local Sources	0.00	94.50
1945 Fees - Users/Resale of Supplies	65.75	0.00
3110 Direct State Aid	1,989,499.24	1,738,362.34
3111 Quality Educator	210,360.38	201,024.49
3113 Indian Education For All	18,625.20	17,850.00
3114 American Indian Achievement Gap	4,200.00	3,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	290,558.71	316,944.69
3117 State Tuition for State Placement	0.00	6,372.80
3120 State Guaranteed Tax Base Aid	1,008,265.80	1,023,279.74
3444 State School Block Grant	308,714.79	311,061.02
3730 HB645 State Special Education Allowable Costs	7,467.41	7,016.10
6100 Material Prior Period Revenue Adjustments	1,769.05	1,625.92
7800 ARRA - State Fiscal Stabilization Fund	140,255.28	196,152.57
7810 Education Jobs Fund	0.00	163,959.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,553,041.67	5,634,933.91

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	2,058,370.10	1,686,774.58
2XX Personal Services - Employee Benefits	245,332.34	240,213.68
3XX Purchased Professional and Technical Services	130.00	10,125.00
4XX Purchased Property Services	7,172.89	9,547.71
5XX Other Purchased Services	1,126.03	1,107.78
6XX Supplies and Materials	148,485.02	238,947.70
7XX Property and Equipment Acquisition	25,530.00	0.00
810 Dues and Fees	624.00	598.00
21XX Support Services - Students		
1XX Personal Services - Salaries	132,420.84	149,512.18
2XX Personal Services - Employee Benefits	4,467.25	18,280.26
3XX Purchased Professional and Technical Services	1,105.00	875.00
5XX Other Purchased Services	578.95	641.01
6XX Supplies and Materials	1,397.63	493.06



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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	2010 Value	2011 Value
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
			810 Dues and Fees	0.00	115.00
	221X Improvement of Instruction Services				
			1XX Personal Services - Salaries	0.00	43,805.48
			2XX Personal Services - Employee Benefits	0.00	6,096.87
			3XX Purchased Professional and Technical Services	217.00	461.63
			5XX Other Purchased Services	4,180.56	4,565.49
			6XX Supplies and Materials	1,617.56	2,128.39
			810 Dues and Fees	0.00	380.56
	222X Educational Media Services				
			1XX Personal Services - Salaries	89,323.55	101,357.94
			2XX Personal Services - Employee Benefits	14,348.18	17,443.81
			3XX Purchased Professional and Technical Services	3,744.92	3,500.83
			5XX Other Purchased Services	124.56	117.67
			6XX Supplies and Materials	16,080.72	15,781.39
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	72,704.40	72,627.49
			2XX Personal Services - Employee Benefits	11,359.25	14,447.95
			3XX Purchased Professional and Technical Services	6,695.28	16,995.17
			4XX Purchased Property Services	133.20	134.54
			5XX Other Purchased Services	11,293.85	12,389.93
			6XX Supplies and Materials	4,764.80	2,110.30
			810 Dues and Fees	4,988.82	5,145.60
			8XX Other Expenditures	4,063.02	0.00
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	468,417.51	250,773.45
			2XX Personal Services - Employee Benefits	67,297.53	54,642.33
			4XX Purchased Property Services	503.50	0.00
			5XX Other Purchased Services	4,335.46	1,563.46
			6XX Supplies and Materials	3,779.26	5,083.83
			810 Dues and Fees	1,812.00	770.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	154,959.67	154,572.17
			2XX Personal Services - Employee Benefits	21,739.13	24,145.73
			3XX Purchased Professional and Technical Services	13,765.24	9,650.67
			4XX Purchased Property Services	6,828.96	3,989.43
			5XX Other Purchased Services	6,552.45	5,446.95
			6XX Supplies and Materials	15,379.43	16,594.22
			7XX Property and Equipment Acquisition	5,095.00	0.00
			810 Dues and Fees	1,009.65	904.50
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	272,952.84	273,949.75
			2XX Personal Services - Employee Benefits	64,548.43	73,643.09



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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	2010 Value	2011 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	90,145.21	20,603.37
			4XX Purchased Property Services	184,784.01	405,523.91
			5XX Other Purchased Services	28,486.38	32,828.55
			6XX Supplies and Materials	36,856.05	40,931.00
			810 Dues and Fees	40.00	341.00
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	125,393.40	81,932.95
		52XX Capital Leases or Long Term Notes with Board of Investments			
			840 Principal On Debt	2,221.40	15,832.98
			850 Interest on Debt	20,619.84	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	614,797.75	647,671.50
			2XX Personal Services - Employee Benefits	90,982.41	105,371.21
			5XX Other Purchased Services	15.79	0.00
			6XX Supplies and Materials	43.05	28,442.03
		23XX Support Services - General Administration			
			6XX Supplies and Materials	0.00	73.26
		26XX Operation and Maintenance of Plant Services			
			5XX Other Purchased Services	71.98	0.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	5,183.24	3,080.25
			2XX Personal Services - Employee Benefits	415.42	220.99
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	70,313.48	77,717.32
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	11,294.45
			2XX Personal Services - Employee Benefits	0.00	1,154.82
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	0.00	19,931.60
			2XX Personal Services - Employee Benefits	0.00	3,036.18
			3XX Purchased Professional and Technical Services	0.00	529.33
			6XX Supplies and Materials	0.00	32.57
			810 Dues and Fees	0.00	25.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	0.00	5,322.96
			2XX Personal Services - Employee Benefits	0.00	710.39
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	0.00	866.59
			2XX Personal Services - Employee Benefits	0.00	102.81



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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	2010 Value	2011 Value
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	461.00	243.67
			2XX Personal Services - Employee Benefits	3.00	1.42
			6XX Supplies and Materials	251.18	800.03
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	6,560.27	7,128.90
			2XX Personal Services - Employee Benefits	797.61	723.96
			3XX Purchased Professional and Technical Services	0.00	500.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			3XX Purchased Professional and Technical Services	372.00	62.00
			4XX Purchased Property Services	17.00	0.00
			5XX Other Purchased Services	58.30	77.00
			6XX Supplies and Materials	4,854.82	5,498.81
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	39,724.15	40,116.14
			2XX Personal Services - Employee Benefits	3,031.82	2,728.17
			5XX Other Purchased Services	6,725.05	7,441.12
			6XX Supplies and Materials	0.00	147.22
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	140,255.28	196,152.57
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	163,959.18
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	47,754.02	104,756.45
			2XX Personal Services - Employee Benefits	8,847.36	18,120.92
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	14,991.87	1,347.67
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>5,526,429.92</u>	<u>5,605,833.83</u>



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						462,824.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,634,933.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						5,605,833.83	(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	193,028.57	Less Last Year	24,440.38	(4b)		168,588.19	
						168,588.19	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						660,512.78	(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	2010 Value	2011 Value
1111 District Levy - Real Property	397,218.62	406,725.05
1112 District Levy - Personal Property	54,510.31	35,871.59
1114 District Levy - Pers Prop/Mobile Homes	10,045.24	5,634.06
1190 Penalties and Interest on Taxes	1,611.33	2,315.18
1510 Interest Earnings	5,416.38	8,271.11
1900 Other Revenue from Local Sources	100.44	0.00
2220 County On-Schedule Trans Reimb	74,465.51	74,881.53
3210 State On-Schedule Trans Reimb	74,465.53	74,881.54
3444 State School Block Grant	9,911.59	9,986.92
6100 Material Prior Period Revenue Adjustments	-1,144.23	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	626,600.72	618,566.98

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	9,435.12	9,435.12
2XX Personal Services - Employee Benefits	1,249.46	1,591.16
25XX Support Services - Business		
1XX Personal Services - Salaries	37,485.90	31,926.25
2XX Personal Services - Employee Benefits	6,100.88	6,222.62
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	5,370.71	6,415.85
5XX Other Purchased Services	795.15	1,103.46
27XX Student Transportation Services		
1XX Personal Services - Salaries	229,153.42	198,920.86
2XX Personal Services - Employee Benefits	41,514.37	39,619.95
3XX Purchased Professional and Technical Services	2,485.52	2,048.84
4XX Purchased Property Services	24,303.47	3,949.68
5XX Other Purchased Services	5,200.09	7,488.58
6XX Supplies and Materials	71,214.36	82,214.05
810 Dues and Fees	10.05	0.00
8XX Other Expenditures	1,005.00	0.00
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	8,236.69	39,726.53
2XX Personal Services - Employee Benefits	2,499.97	9,341.35
6XX Supplies and Materials	445.62	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

446,505.78

440,004.30

Schedule Of Changes Worksheet

Beginning Fund Balance						497,653.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						618,566.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						440,004.30	(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)						676,216.61	(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	2010 Value	2011 Value
1111 District Levy - Real Property	62,341.61	3,634.55
1112 District Levy - Personal Property	7,988.11	1,764.72
1114 District Levy - Pers Prop/Mobile Homes	1,468.36	382.98
1190 Penalties and Interest on Taxes	272.24	355.01
1510 Interest Earnings	12,181.50	14,482.40
6100 Material Prior Period Revenue Adjustments	-7,342.49	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	76,909.33	20,619.66

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	17,703.10	0.00
7XX Property and Equipment Acquisition	0.00	82,209.08
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	17,703.10	82,209.08

Schedule Of Changes Worksheet

Beginning Fund Balance	921,554.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20,619.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	82,209.08	(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)	859,965.48	(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	2010 Value	2011 Value
1510 Interest Earnings	2,369.15	1,949.27
1611 National School Lunch Program	260,956.27	260,749.91
1630 Catering Sales	21,016.24	15,079.03
1632 Daily Adult Sales	213.00	0.00
1920 Contributions/Donations from Private Sources	200.00	0.00
3220 State Food Services Match	809.54	1,066.48
4550 Federal Child Nutrition	212,188.40	230,472.08
5200 Sale or Compensation for Loss of Assets	60.00	1,250.00
6100 Material Prior Period Revenue Adjustments	-1,562.10	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	496,250.50	510,566.77

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

PRC Program Function Object	2010 Value	2011 Value
910 Food Services		
25XX Support Services - Business		
1XX Personal Services - Salaries	17,741.52	5,824.78
2XX Personal Services - Employee Benefits	3,514.55	593.18
31XX Food Services		
1XX Personal Services - Salaries	202,492.31	148,438.03
2XX Personal Services - Employee Benefits	35,744.76	29,483.47
3XX Purchased Professional and Technical Services	7,001.81	1,252.91
4XX Purchased Property Services	2,442.57	3,887.30
5XX Other Purchased Services	1,158.10	1,073.55
6XX Supplies and Materials	250,680.98	295,116.50
7XX Property and Equipment Acquisition	20,142.40	0.00
810 Dues and Fees	2,421.95	3,271.13
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	0.00	182.08
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	543,340.95	489,122.93



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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						132,732.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						510,566.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						489,122.93	(3)
Increase/Decrease of Reserve for Inventories							
This Year	44,645.97	Less Last Year	30,140.31		(4a)	14,505.66	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00		(4b)	0.00	
						14,505.66	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						168,681.95	(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	2010 Value	2011 Value
1111 District Levy - Real Property	1,161.85	62.60
1112 District Levy - Personal Property	207.15	32.52
1114 District Levy - Pers Prop/Mobile Homes	38.76	7.37
1190 Penalties and Interest on Taxes	4.10	4.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,411.86	106.62

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

PRC Program Function Object	2010 Value	2011 Value
280 Special Education - Local and State 1XXX Instruction 5XX Other Purchased Services	1,300.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,300.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	-146.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	106.62	(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)	-39.99	(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	2010 Value	2011 Value
1510 Interest Earnings	9,313.62	8,848.61
2240 County Retirement Distribution	741,659.42	623,694.99
6100 Material Prior Period Revenue Adjustments	-2,594.83	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	748,378.21	632,543.60

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	345,717.49	330,591.67
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	19,715.63	21,980.07
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	0.00	6,633.44
222X Educational Media Services		
2XX Personal Services - Employee Benefits	12,269.61	14,085.68
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	12,306.08	12,218.30
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	140,081.29	36,510.96
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	28,143.44	27,402.56
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	39,479.78	38,547.93
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	33,420.33	28,736.85
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	90,164.56	93,855.11
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,509.75	5,901.03
365 Indian Education for All - OTO & Ongoing		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	2,627.70
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	0.00	3,039.57
222X Educational Media Services		
2XX Personal Services - Employee Benefits	0.00	748.12



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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	2010 Value	2011 Value
	365 Indian Education for All - OTO & Ongoing				
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	0.00	132.14
	367 OTO Full-time Kindergarten Start-up				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	92.60	0.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	1,225.54	1,183.30
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	5,375.65	5,200.86
	890 Other Community Services				
		33XX Community Services			
			2XX Personal Services - Employee Benefits	133.95	109.69
	910 Food Services				
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	2,194.55	389.07
		31XX Food Services			
			2XX Personal Services - Employee Benefits	33,223.58	33,243.37
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	359.95	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>765,413.78</u>	<u>663,137.42</u>



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

Schedule Of Changes Worksheet

Beginning Fund Balance						523,805.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						632,543.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						663,137.42	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						493,211.19	(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	2011 Value
102 Garfield Donations	
1900 Other Revenue from Local Sources	5,567.25
1920 Contributions/Donations from Private Sources	2,905.31
102 Subtotal	8,472.56
103 Highland Park Donations	
1920 Contributions/Donations from Private Sources	3,648.76
104 Lewis & Clark Donations	
1900 Other Revenue from Local Sources	7.00
1920 Contributions/Donations from Private Sources	1,425.88
6100 Material Prior Period Revenue Adjustments	-509.57
104 Subtotal	923.31
105 LJHS Donations	
1920 Contributions/Donations from Private Sources	3,430.39
224 Bus Driver Training Symposium	
1950 Services Provided Other School Districts or Coops	3,423.00
287 Aggregate Reim/Indirects	
1900 Other Revenue from Local Sources	7,298.94
1950 Services Provided Other School Districts or Coops	4,514.38
1960 Services Provided Other Local Governmental Units	8,315.55
287 Subtotal	20,128.87
420 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	416,868.08
447 GIS Grant	
1920 Contributions/Donations from Private Sources	1,000.00
465 Title II, Part D, Ed Technology	
5700 Resources Transferred from Other School Districts or Cooperatives	10,560.51
542 Elementary Book Fair	
1900 Other Revenue from Local Sources	8,602.82
633 District Reimbursements	
1900 Other Revenue from Local Sources	37,313.06
1920 Contributions/Donations from Private Sources	767.03
3355 Medicaid - Miscellaneous	24,942.40
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	43,390.16
6100 Material Prior Period Revenue Adjustments	55.14
633 Subtotal	106,467.79
751 ARRA - IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	119,700.97
752 ARRA - Title I Part A	



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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	2011 Value
752 ARRA - Title I Part A	
7520 ARRA - Title I, Part A	213,488.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	916,715.06

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

PRC Program Function Object	2011 Value
102 Garfield Donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	391.79
2XX Personal Services - Employee Benefits	28.10
5XX Other Purchased Services	5,830.00
6XX Supplies and Materials	1,481.12
102 Subtotal	7,731.01
103 Highland Park Donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,988.54
104 Lewis & Clark Donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	500.24
105 LJHS Donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	4,664.99
224 Bus Driver Training Symposium	
1XX Regular Education Programs - Elementary/Secondary	
27XX Student Transportation Services	
3XX Purchased Professional and Technical Services	2,116.00
5XX Other Purchased Services	791.78
6XX Supplies and Materials	289.16
224 Subtotal	3,196.94
262 Maintenance OTO	
1XX Regular Education Programs - Elementary/Secondary	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	2,410.00



Trustees' Financial Summary

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Submit ID: 0258-21114970

14 Fergus County
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**** Recalculated ****

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	2011 Value
262 Maintenance OTO				
366 OTO Capital Invest & Deferred Maintenance				
			26XX Operation and Maintenance of Plant Services	
			4XX Purchased Property Services	18,000.00
			4XXX Facilities Acquisition and Construction Services	
			725 Major Construction Services	88,135.98
			262 Subtotal	<u>108,545.98</u>
287 Aggregate Reim/Indirects				
	1XX Regular Education Programs - Elementary/Secondary			
		27XX Student Transportation Services		
			1XX Personal Services - Salaries	14,570.17
			2XX Personal Services - Employee Benefits	1,106.95
			4XX Purchased Property Services	535.62
			6XX Supplies and Materials	521.07
	280 Special Education - Local and State			
		27XX Student Transportation Services		
			5XX Other Purchased Services	155.43
	890 Other Community Services			
		33XX Community Services		
			5XX Other Purchased Services	12.00
			287 Subtotal	<u>16,901.24</u>
365 Indian Ed for All				
	365 Indian Education for All - OTO & Ongoing			
		1XXX Instruction		
			6XX Supplies and Materials	340.07
367 Full-Time Kindergarten OTO				
	367 OTO Full-time Kindergarten Start-up			
		1XXX Instruction		
			6XX Supplies and Materials	2,789.60
420 Title I Improving Basic Programs				
	494 Schoolwide Program			
		1XXX Instruction		
			1XX Personal Services - Salaries	275,650.66
			2XX Personal Services - Employee Benefits	84,680.79
			6XX Supplies and Materials	519.83
		221X Improvement of Instruction Services		
			1XX Personal Services - Salaries	19,931.60
			2XX Personal Services - Employee Benefits	6,076.11
			3XX Purchased Professional and Technical Services	4,050.00
			5XX Other Purchased Services	24,377.35
			6XX Supplies and Materials	480.17



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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	2011 Value
420 Title I Improving Basic Programs	
494 Schoolwide Program	
24XX Support Services - School Administration	
1XX Personal Services - Salaries	866.60
2XX Personal Services - Employee Benefits	234.97
420 Subtotal	416,868.08
447 GIS Grant	
329 State Miscellaneous Grants	
1XXX Instruction	
4XX Purchased Property Services	114.11
221X Improvement of Instruction Services	
5XX Other Purchased Services	376.80
447 Subtotal	490.91
465 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
5XX Other Purchased Services	2,347.14
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
6XX Supplies and Materials	8,213.37
465 Subtotal	10,560.51
542 Elementary Book Fair	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	
6XX Supplies and Materials	9,773.39
633 District Reimbursements	
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
4XX Purchased Property Services	2,063.50
25XX Support Services - Business	
3XX Purchased Professional and Technical Services	756.50
280 Special Education - Local and State	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	43,390.16
890 Other Community Services	
33XX Community Services	
1XX Personal Services - Salaries	741.11
2XX Personal Services - Employee Benefits	53.16



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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	2011 Value
633 Subtotal	47,004.43
751 ARRA - IDEA Part B (Trans from Coop)	
750 ARRA - IDEA, Part B	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	119,700.97
752 ARRA - Title I Part A	
752 ARRA - Title I, Part A	
1XXX Instruction	
1XX Personal Services - Salaries	159,202.87
2XX Personal Services - Employee Benefits	42,367.62
6XX Supplies and Materials	11,917.51
752 Subtotal	213,488.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	964,544.90

Schedule Of Changes Worksheet

Beginning Fund Balance	481,112.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	916,715.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	964,544.90	(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 154,209.05 Less Last Year 0.00 (4b) 154,209.05		
	154,209.05	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	587,491.66	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
102 Garfield Donations	8,472.56	7,731.01	741.55
103 Highland Park Donations	3,648.76	1,988.54	1,660.22
104 Lewis & Clark Donations	923.31	500.24	423.07
105 LJHS Donations	3,430.39	4,664.99	-1,234.60



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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
224 Bus Driver Training Symposium	3,423.00	3,196.94	226.06
262 Maintenance OTO	0.00	108,545.98	-108,545.98
287 Aggregate Reim/Indirects	20,128.87	16,901.24	3,227.63
365 Indian Ed for All	0.00	340.07	-340.07
367 Full-Time Kindergarten OTO	0.00	2,789.60	-2,789.60
420 Title I Improving Basic Programs	416,868.08	416,868.08	0.00
447 GIS Grant	1,000.00	490.91	509.09
465 Title II, Part D, Ed Technology	10,560.51	10,560.51	0.00
542 Elementary Book Fair	8,602.82	9,773.39	-1,170.57
633 District Reimbursements	106,467.79	47,004.43	59,463.36
751 ARRA - IDEA Part B (Trans from Coop)	119,700.97	119,700.97	0.00
752 ARRA - Title I Part A	213,488.00	213,488.00	0.00
Total	916,715.06	964,544.90	-47,829.84



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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	2010 Value	2011 Value
1510 Interest Earnings	119.74	159.43
1910 Rentals	8,963.50	585.00
6100 Material Prior Period Revenue Adjustments	-56.08	-245.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,027.16	499.43

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	1,528.16	0.00
2XX Personal Services - Employee Benefits	181.51	0.00
4XX Purchased Property Services	905.00	0.00
7XX Property and Equipment Acquisition	5,150.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	7,764.67	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	9,476.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	499.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	9,976.21	(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:

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	686.90	830.76
6100 Material Prior Period Revenue Adjustments	-440.87	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	246.03	830.76

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

PRC Program Function Object	2010 Value	2011 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	50,683.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	830.76	(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)	51,514.58	(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	2010 Value	2011 Value
1510 Interest Earnings	1,140.69	1,379.57
6100 Material Prior Period Revenue Adjustments	-732.13	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	408.56	1,379.57

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

PRC Program Function Object	2010 Value	2011 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	84,167.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,379.57	(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)	85,547.43	(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	2010 Value	2011 Value
1111 District Levy - Real Property	54,705.27	56,625.79
1112 District Levy - Personal Property	7,012.22	4,969.71
1114 District Levy - Pers Prop/Mobile Homes	1,289.25	778.50
1190 Penalties and Interest on Taxes	237.26	354.55
1510 Interest Earnings	933.12	443.55
1900 Other Revenue from Local Sources	310.86	0.00
3281 State Technology Aid	5,706.16	5,551.04
6100 Material Prior Period Revenue Adjustments	-592.51	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	69,601.63	68,723.14

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
22X Educational Media Services		
3XX Purchased Professional and Technical Services	1,177.90	5,708.00
4XX Purchased Property Services	319.00	2,346.40
5XX Other Purchased Services	1,575.91	696.42
6XX Supplies and Materials	56,960.36	46,142.71
25XX Support Services - Business		
3XX Purchased Professional and Technical Services	6,727.31	2,511.58
4XX Purchased Property Services	213.00	980.00
5XX Other Purchased Services	330.55	1,423.74
6XX Supplies and Materials	27,022.30	14,718.32
7XX Property and Equipment Acquisition	0.00	3,399.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	94,326.33	77,926.17



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						35,592.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						68,723.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						77,926.17	(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)						26,389.70	(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	2010 Value	2011 Value
1510 Interest Earnings	949.35	1,346.54
3445 State Combined Fund School Block Grant	14,616.27	14,727.35
6100 Material Prior Period Revenue Adjustments	-486.45	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	15,079.17	16,073.89

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

PRC Program Function Object	2010 Value	2011 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	75,124.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,073.89	(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)	91,198.34	(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:

PRC Revenue	2010 Value	2011 Value
1111 District Levy - Real Property	99,141.36	106,836.30
1112 District Levy - Personal Property	5,212.51	9,480.98
1114 District Levy - Pers Prop/Mobile Homes	852.29	1,460.34
1190 Penalties and Interest on Taxes	120.88	381.69
1510 Interest Earnings	1,988.26	6,237.13
3120 State Guaranteed Tax Base Aid	292,531.26	118,147.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	399,846.56	242,543.58

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
860 Agent Fees/Issuance Costs	0.00	500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	500.00

Schedule Of Changes Worksheet

Beginning Fund Balance		399,846.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		242,543.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		500.00	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		641,890.14	(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	2010 Value	2011 Value
1510 Interest Earnings	21,541.06	1,269.59
5200 Sale or Compensation for Loss of Assets	0.00	24,597.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	21,541.06	25,866.91

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	126,221.10	26,181.00
4XX Purchased Property Services	0.00	27,776.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	812,377.78	708,185.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	938,598.88	762,142.32

Schedule Of Changes Worksheet

Beginning Fund Balance	744,990.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	25,866.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	762,142.32	(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)	8,714.85	(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	2010 Value	2011 Value
1111 District Levy - Real Property	87,227.85	90,170.78
1112 District Levy - Personal Property	11,181.31	7,916.44
1114 District Levy - Pers Prop/Mobile Homes	2,055.38	1,240.34
1190 Penalties and Interest on Taxes	376.40	571.91
1510 Interest Earnings	4,497.97	6,842.42
6100 Material Prior Period Revenue Adjustments	-2,072.21	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	103,266.70	106,741.89

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	26,000.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	25,287.14
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	51,287.14

Schedule Of Changes Worksheet

Beginning Fund Balance	375,271.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	106,741.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	51,287.14	(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	51,287.14	
Less Last Year	0.00	(4b)
		51,287.14 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	482,013.78	(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:

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	512.70	243.35
1700 Student Extracurricular Activity Receipts	15,230.50	0.00
1900 Other Revenue from Local Sources	110.00	300.00
1XXX Revenues from Student Activities	33,108.77	38,684.86
6100 Material Prior Period Revenue Adjustments	-333.82	-300.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	48,628.15	38,928.21

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

PRC Program Function Object	2010 Value	2011 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	43,825.01	34,496.48
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	43,825.01	34,496.48

Schedule Of Changes Worksheet

Beginning Fund Balance	49,779.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	38,928.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	34,496.48	(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)	54,211.72	(5)



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Detail Expenditure

Fund	Account	Description	2010 Value	2011 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	371,090.14	363,047.10
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	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	2,277,384.70	2,644,009.19
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	71,199.18	103,679.41
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	2,491.79	1,714.89
XX	XXX 26XX 41X	Energy Utility Services	143,759.79	180,203.98
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	1,015,794.78	1,025,652.36
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	1,300.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	124,395.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	124,395.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	41,465.20
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	179,129.67
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	859,202.06
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

Percentage of Special Ed Funding FY2013 Maximum Budget: 100%



Trustees' Financial Summary

FY2010-11

Submit ID: 0258-21114970

14 Fergus County

**** Recalculated ****

0258 Lewistown Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	647,671.50	0.00	0.00	0.00	
280	1XXX	2XX	105,371.21	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	0.00	0.00	0.00	0.00	
280	1XXX	6XX	28,442.03	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	0.00	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	77,717.32	0.00	0.00	0.00	
Totals			859,202.06	0.00	0.00	0.00	859,202.06

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

* 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 FY11.



Trustees' Financial Summary

FY2010-11

Submit ID: 0258-21114970

14 Fergus County

**** Recalculated ****

0258 Lewistown Elem

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	65,527.00	18,600.00	0.00	0.00	84,127.00
Land Improvements	248,332.22	45,161.00	0.00	0.00	293,493.22
Buildings	3,335,102.51	-2,614.81	767,622.22	0.00	4,100,109.92
Machinery and Equipment	1,425,328.17	5,730.36	88,775.08	77,415.00	1,442,418.61
Construction in Progress	0.00	0.00	20,154.66	0.00	20,154.66
Totals at Historical Cost	5,074,289.90	66,876.55	876,551.96	77,415.00	5,940,303.41
Less Accumulated Depreciation For:					
Improvement Accum	103,044.16	46,883.91	11,188.17	0.00	161,116.24
Building Accum	1,756,089.59	-14,021.47	136,870.88	0.00	1,878,939.00
Machinery and Equipment Accum	991,428.88	-28,419.43	132,821.54	77,415.00	1,018,415.99
Total Accumulated Depreciation	2,850,562.63	4,443.01	280,880.59	77,415.00	3,058,471.23
Governmental Activities, Capital Assets, net	2,223,727.27	62,433.54	595,671.37	0.00	2,881,832.18

* 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.

Depreciation by Function for FY2011	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	11,748.90	0.00	0.00
Financial Administration (25XX)	7,514.79	0.00	0.00
Operations and Maintenance (26XX)	149,319.63	0.00	0.00
Transportation (27XX)	111,059.58	0.00	0.00
Food Service (31XX)	1,237.69	0.00	0.00
Total Depreciation for FY2011	280,880.59	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2010-11

Submit ID: 0258-21114970

14 Fergus County

**** Recalculated ****

0258 Lewistown Elem

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2010)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2011) [a + b - c - d]	Current Portion Due FY2012	Long-Term Portion Due FY2013-
Governmental Activities*							
Bonds							
06/16/2009	1,822,691.07	0.00	257,253.57	0.00	1,565,437.50	260,906.25	1,304,531.25
Capital Leases	1,987.39	0.00	1,987.39	0.00	0.00	0.00	0.00
Compensated Absences	430,911.05	0.00	6,185.37	0.00	424,725.68	42,472.57	382,253.11
Loans Payable	0.00	1,569,851.09	257,753.57	0.00	1,312,097.52	256,992.66	1,055,104.86
Other Post Employment Benefits	0.00	2,383,452.00	0.00	0.00	2,383,452.00	196,350.67	2,187,101.33
Other	2,283,601.00	0.00	0.00	2,283,601.00	0.00	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	4,539,190.51	3,953,303.09	523,179.90	2,283,601.00	5,685,712.70	756,722.15	4,928,990.55

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.