



Trustees' Financial Summary

FY2014-15

Submit ID: 0258-53683266

14 Fergus County

0258 Lewistown Elem

Due Date:

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

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

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

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 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: Rebekah Rhoades **Phone #:** (406) 535-8777

(Signature)

(Date)

Chair, Board of Trustees: Barbara Thomas

(Signature)

(Date)

County Superintendant Rhonda Long

(Signature)

(Date)

Software

Accounting Package: CSA/Infinite Visions

For FY15 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, 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, 13, 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	Program 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	
114	School Wellness in Action Grant	FEDERAL		
129	Flex Forfeitures	LOCAL		
147	Junior High Band Rental	LOCAL		
224	Bus Driver Training Symposium	LOCAL	2009	
232	Garfield PTO Donations	LOCAL	2013	
233	Highland Park PTO Donations	LOCAL	2013	
234	Lewis & Clark PTO Donations	LOCAL	2013	
235	LJHS PTO Donations	LOCAL	2013	
236	Coats for Kids	LOCAL	2013	
287	Aggregate Reim/Indirects	LOCAL	LOCAL	Local
365	Indian Ed for All	STATE		
367	Full-Time Kindergarten OTO	STATE	2009	
447	GIS Grant	LOCAL	2009	
494	Title I - Schoolwide	FEDERAL	2012	Federal
542	Elementary Book Fair	LOCAL	2009	
566	Moodie Donation	LOCAL	2012	
633	District Reimbursements	LOCAL	2008	
910	Budget Amendment			



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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	477,327.99	532,571.07	528,318.15	4,281.15
02	Taxes Receivable - Real and Personal (120-149)	38,187.82	4,705.20	6.10	
03	Taxes Receivable - Protested (150-159)	13,683.59	2,731.72	0.04	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		240,500.00		1,615.86
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				44,082.74
08	Prepaid Expenses (240)	502.30			
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	529,701.70	780,507.99	528,324.29	49,979.75
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	51,871.41	7,436.92	6.14	12,518.64
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				44,082.74
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	477,830.29	773,071.07	528,318.15	(6,621.63)
52	TOTAL FUND BALANCE/EQUITY	477,830.29	773,071.07	528,318.15	37,461.11
53	TOTAL LIABILITIES AND FUND BALANCE	529,701.70	780,507.99	528,324.29	49,979.75



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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)	1,114.64	124,521.55	525,115.84	
02	Taxes Receivable - Real and Personal (120-149)	834.79			
03	Taxes Receivable - Protested (150-159)	116.70			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			71,491.96	
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	2,066.13	124,521.55	599,107.80	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	951.49			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	1,114.64	124,521.55	599,107.80	
52	TOTAL FUND BALANCE/EQUITY	1,114.64	124,521.55	599,107.80	
53	TOTAL LIABILITIES AND FUND BALANCE	2,066.13	124,521.55	599,107.80	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			9,257.36	53,200.38
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			9,257.36	53,200.38
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			9,257.36	53,200.38
52	TOTAL FUND BALANCE/EQUITY			9,257.36	53,200.38
53	TOTAL LIABILITIES AND FUND BALANCE			9,257.36	53,200.38



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	88,346.91			
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	88,346.91			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	88,346.91			
52	TOTAL FUND BALANCE/EQUITY	88,346.91			
53	TOTAL LIABILITIES AND FUND BALANCE	88,346.91			



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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	55,792.77	168,939.03		1,662,514.76
02	Taxes Receivable - Real and Personal (120-149)	1,483.27			2,927.99
03	Taxes Receivable - Protested (150-159)	528.29			1,095.16
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	57,804.33	168,939.03		1,666,537.91
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	2,011.56			4,023.15
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	55,792.77	168,939.03		1,662,514.76
52	TOTAL FUND BALANCE/EQUITY	55,792.77	168,939.03		1,662,514.76
53	TOTAL LIABILITIES AND FUND BALANCE	57,804.33	168,939.03		1,666,537.91



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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	16,917.08	666,245.98		
02	Taxes Receivable - Real and Personal (120-149)		2,363.61		
03	Taxes Receivable - Protested (150-159)		841.67		
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	16,917.08	669,451.26		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		3,205.28		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	16,917.08	666,245.98		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	16,917.08	666,245.98		
53	TOTAL LIABILITIES AND FUND BALANCE	16,917.08	669,451.26		



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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			16,946.87	
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			16,946.87	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			16,946.87	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			16,946.87	
53	TOTAL LIABILITIES AND FUND BALANCE			16,946.87	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			73,714.68	
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			73,714.68	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			73,714.68	
52	TOTAL FUND BALANCE/EQUITY			73,714.68	
53	TOTAL LIABILITIES AND FUND BALANCE			73,714.68	



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	620,895.31	87,550.91		
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	620,895.31	87,550.91		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	620,895.31	87,550.91		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	620,895.31	87,550.91		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	620,895.31	87,550.91		



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Balance Sheet

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



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Balance Sheet

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



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2014 Value	2015 Value
1111	District Levy - Real Property	1,336,935.42	1,360,432.92
1112	District Levy - Personal Property	69,865.93	38,159.52
1114	District Levy - Pers Prop/Mobile Homes	16,104.00	8,742.24
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	148,719.46	181,791.46
1190	Penalties and Interest on Taxes	5,846.16	5,608.41
1510	Interest Earnings	5,153.48	6,552.94
3110	Direct State Aid	2,104,915.09	2,157,782.31
3111	Quality Educator	200,918.02	202,274.75
3112	At Risk Student	30,349.48	31,589.56
3113	Indian Education For All	17,238.00	17,299.20
3114	American Indian Achievement Gap	3,600.00	3,600.00
3115	State Spec Ed Allowable Cost Pymt to Districts	333,591.56	363,450.78
3116	Data For Achievement	8,450.00	12,720.00
3117	State Tuition for State Placement	30,355.15	3,401.38
3118	Natural Resource Development	0.00	15,376.71
3120	State Guaranteed Tax Base Aid	1,006,780.80	980,763.49
3444	State School Block Grant	348,923.41	398,346.92
3446	SB96 Block Grant Reimbursement	0.00	43,178.78
6100	Material Prior Period Revenue Adjustments	2,981.92	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,670,727.88	5,831,071.37

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

PRC	Program	Function	Object	2014 Value	2015 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	2,243,872.11	2,225,490.15
			2XX Personal Services - Employee Benefits	289,351.62	336,339.54
			3XX Purchased Professional and Technical Services	7,590.00	7,574.56
			4XX Purchased Property Services	30,147.49	23,876.15
			5XX Other Purchased Services	1,554.00	1,948.18
			6XX Supplies and Materials	95,170.60	145,422.13
			7XX Property and Equipment Acquisition	0.00	9,789.00
			810 Dues and Fees	257.00	89.00
21XX Support Services - Students					
			1XX Personal Services - Salaries	91,624.10	122,446.85
			2XX Personal Services - Employee Benefits	8,470.54	9,906.42
			3XX Purchased Professional and Technical Services	29,123.60	750.00
			5XX Other Purchased Services	7,073.87	6,819.58



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2014 Value	2015 Value	
			6XX Supplies and Materials	178.77	1,094.31	
			810 Dues and Fees	119.00	345.75	
		221X	Improvement of Instruction Services			
			1XX Personal Services - Salaries	42,853.00	43,281.62	
			2XX Personal Services - Employee Benefits	7,803.02	7,259.64	
			3XX Purchased Professional and Technical Services	720.25	536.00	
			4XX Purchased Property Services	2,268.63	1,519.02	
			5XX Other Purchased Services	1,984.44	1,398.70	
			6XX Supplies and Materials	1,408.11	962.87	
			810 Dues and Fees	401.26	397.98	
		222X	Educational Media Services			
			1XX Personal Services - Salaries	121,631.75	123,300.62	
			2XX Personal Services - Employee Benefits	16,082.89	17,387.38	
			3XX Purchased Professional and Technical Services	5,719.50	6,181.50	
			6XX Supplies and Materials	14,486.08	14,149.45	
		23XX	Support Services - General Administration			
			1XX Personal Services - Salaries	76,853.07	77,675.63	
			2XX Personal Services - Employee Benefits	15,611.15	14,436.72	
			3XX Purchased Professional and Technical Services	7,877.33	4,052.69	
			5XX Other Purchased Services	15,744.67	7,809.93	
			6XX Supplies and Materials	2,095.38	837.58	
			810 Dues and Fees	5,319.13	5,211.93	
		24XX	Support Services - School Administration			
			1XX Personal Services - Salaries	337,745.05	417,026.44	
			2XX Personal Services - Employee Benefits	80,691.24	86,204.66	
			3XX Purchased Professional and Technical Services	0.00	300.00	
			5XX Other Purchased Services	3,247.61	3,533.84	
			6XX Supplies and Materials	2,377.34	8,680.44	
			810 Dues and Fees	1,215.00	1,700.00	
		25XX	Support Services - Business			
			1XX Personal Services - Salaries	158,028.56	166,067.00	
			2XX Personal Services - Employee Benefits	28,449.99	28,693.27	
			3XX Purchased Professional and Technical Services	13,986.92	11,615.73	
			4XX Purchased Property Services	9,077.97	15,200.45	
			5XX Other Purchased Services	5,886.72	5,882.59	
			6XX Supplies and Materials	9,611.56	2,951.82	
			810 Dues and Fees	971.50	167.50	
		26XX	Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	263,098.81	263,686.72	
			2XX Personal Services - Employee Benefits	77,616.33	76,633.65	
			3XX Purchased Professional and Technical Services	4,790.59	3,383.52	
			4XX Purchased Property Services	250,806.03	220,805.73	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2014 Value	2015 Value	
			5XX Other Purchased Services	42,593.92	19,686.51	
			6XX Supplies and Materials	45,775.08	51,191.69	
			810 Dues and Fees	921.00	310.00	
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX Personal Services - Salaries	736,503.53	764,928.84	
			2XX Personal Services - Employee Benefits	140,505.34	120,057.23	
			4XX Purchased Property Services	100.00	0.00	
			6XX Supplies and Materials	7,980.61	4,522.73	
		27XX	Student Transportation Services			
			1XX Personal Services - Salaries	6,057.19	146.64	
			2XX Personal Services - Employee Benefits	257.99	10.04	
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	66,163.90	36,073.88	
	316	Data For Achievement				
		25XX	Support Services - Business			
			3XX Purchased Professional and Technical Services	1,006.66	0.00	
			6XX Supplies and Materials	2,780.50	8,475.50	
	365	Indian Education for All - OTO & Ongoing				
		1XXX	Instruction			
			1XX Personal Services - Salaries	12,240.68	11,601.78	
			2XX Personal Services - Employee Benefits	1,784.74	2,264.39	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			1XX Personal Services - Salaries	7,223.46	7,479.03	
			2XX Personal Services - Employee Benefits	422.51	478.28	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			3XX Purchased Professional and Technical Services	273.04	206.85	
			4XX Purchased Property Services	868.99	593.82	
			5XX Other Purchased Services	87.21	0.00	
			6XX Supplies and Materials	4,828.20	2,416.63	
		35XX	Extracurricular - Athletics			
			1XX Personal Services - Salaries	44,850.54	45,464.08	
			2XX Personal Services - Employee Benefits	2,349.57	4,261.92	
			3XX Purchased Professional and Technical Services	78.78	52.15	
			5XX Other Purchased Services	0.00	122.12	
	910	Food Services				
		31XX	Food Services			
			1XX Personal Services - Salaries	86,008.40	88,064.70	
			2XX Personal Services - Employee Benefits	20,674.63	21,963.61	
			5XX Other Purchased Services	393.96	416.07	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object		2014 Value	2015 Value
	999	Undistributed				
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives		55,356.76	95,290.28
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>5,679,080.77</u>	<u>5,816,903.01</u>

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					463,661.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,831,071.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,816,903.01	(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)					477,830.29	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2014 Value	2015 Value
1111	District Levy - Real Property	220,631.23	183,282.97
1112	District Levy - Personal Property	12,165.32	4,406.01
1114	District Levy - Pers Prop/Mobile Homes	2,786.45	1,186.29
1190	Penalties and Interest on Taxes	1,189.40	885.61
1510	Interest Earnings	6,529.91	4,574.93
1910	Rentals	0.00	8,250.00
2220	County On-Schedule Trans Reimb	71,024.77	64,341.83
3210	State On-Schedule Trans Reimb	71,024.77	64,341.84
3444	State School Block Grant	20,360.95	27,566.03
3446	SB96 Block Grant Reimbursement	0.00	6,294.71
5200	Sale or Compensation for Loss of Assets	71.62	250,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		405,784.42	615,630.22

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

PRC	Program	Function	Object	2014 Value	2015 Value
1XX Regular Education Programs - Elementary/Secondary					
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	9,499.45	10,011.59
			2XX Personal Services - Employee Benefits	1,903.68	1,832.47
			3XX Purchased Professional and Technical Services	536.00	0.00
25XX Support Services - Business					
			1XX Personal Services - Salaries	30,180.50	24,598.10
			2XX Personal Services - Employee Benefits	6,507.02	5,402.53
26XX Operation and Maintenance of Plant Services					
			4XX Purchased Property Services	7,680.06	0.00
			5XX Other Purchased Services	1,816.47	0.00
27XX Student Transportation Services					
			1XX Personal Services - Salaries	196,237.31	204,200.28
			2XX Personal Services - Employee Benefits	40,890.08	42,012.18
			3XX Purchased Professional and Technical Services	8,478.62	0.00
			4XX Purchased Property Services	4,108.85	0.00
			5XX Other Purchased Services	5,005.03	0.00
			6XX Supplies and Materials	77,611.12	0.00
			7XX Property and Equipment Acquisition	383,566.16	0.00
4XXX Facilities Acquisition and Construction Services					
			7XX Property and Equipment Acquisition	0.00	32,467.50



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object		2014 Value	2015 Value
	280 Special Education - Local and State					
	27XX Student Transportation Services					
			1XX Personal Services - Salaries		40,707.53	42,847.66
			2XX Personal Services - Employee Benefits		7,137.45	9,123.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>821,865.33</u>	<u>372,495.89</u>

Schedule Of Changes Worksheet							Fund Code 10	
Beginning Fund Balance							529,936.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							615,630.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							372,495.89	(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)							773,071.07	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11	
PRC	Revenue		2014 Value	2015 Value
	1111 District Levy - Real Property		20.98	234.02
	1114 District Levy - Pers Prop/Mobile Homes		0.52	0.00
	1190 Penalties and Interest on Taxes		6.72	3.49
	1510 Interest Earnings		4,543.77	5,167.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			4,571.99	5,404.87

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 11	
PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			6XX Supplies and Materials	11,286.00	0.00
			7XX Property and Equipment Acquisition	56,861.27	82,092.03
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				68,147.27	82,092.03

Schedule Of Changes Worksheet						Fund Code 11	
Beginning Fund Balance						605,005.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,404.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						82,092.03	(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)						528,318.15	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2014 Value	2015 Value
1510	Interest Earnings	155.33	45.96
1611	National School Lunch Program	253,667.85	260,816.60
1630	Catering Sales	4,615.72	3,855.63
3220	State Food Services Match	0.00	3,158.91
4550	Federal Child Nutrition	254,580.18	237,919.43
5200	Sale or Compensation for Loss of Assets	70.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		513,089.08	505,796.53

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

PRC	Program	Function	Object	2014 Value	2015 Value
910 Food Services					
25XX Support Services - Business					
			1XX Personal Services - Salaries	7,370.08	9,798.46
			2XX Personal Services - Employee Benefits	511.41	634.92
31XX Food Services					
			1XX Personal Services - Salaries	170,966.11	143,691.33
			2XX Personal Services - Employee Benefits	36,629.53	31,298.76
			3XX Purchased Professional and Technical Services	3,938.27	4,430.13
			4XX Purchased Property Services	3,548.20	3,471.59
			5XX Other Purchased Services	2,318.00	1,881.80
			6XX Supplies and Materials	316,256.17	319,072.46
			810 Dues and Fees	2,775.17	2,045.47
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				544,312.94	516,324.92

Schedule Of Changes Worksheet Fund Code 12

Beginning Fund Balance	57,304.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	505,796.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	516,324.92	(3)
Increase/Decrease of Reserve for Inventories		
This Year	44,082.74	
Less Last Year	53,398.20	(4a)
	-9,315.46	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	-9,315.46	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	37,461.11	(5)



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

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2014 Value	2015 Value
1111	District Levy - Real Property	18,050.27	36,212.62
1112	District Levy - Personal Property	534.26	917.64
1114	District Levy - Pers Prop/Mobile Homes	126.71	144.31
1190	Penalties and Interest on Taxes	19.16	65.76
1510	Interest Earnings	3.21	17.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		18,733.61	37,357.63

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

PRC	Program	Function	Object	2014 Value	2015 Value
280 Special Education - Local and State					
1XXX Instruction					
		1XX	Personal Services - Salaries	11,497.11	26,803.00
		2XX	Personal Services - Employee Benefits	4,501.51	9,577.42
		5XX	Other Purchased Services	2,380.00	220.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				18,378.62	36,600.42

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance					357.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					37,357.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					36,600.42	(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)					1,114.64	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2014 Value	2015 Value
	1510 Interest Earnings	1,975.20	1,887.92
	2240 County Retirement Distribution	789,842.56	669,772.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		791,817.76	671,660.38

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

PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	383,366.36	346,713.52
			810 Dues and Fees	175,034.46	0.00
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	14,477.20	19,752.59
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	7,194.57	6,972.37
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	19,126.21	19,505.85
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	13,776.78	13,998.19
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	52,093.03	64,268.38
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	28,714.32	28,687.30
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	39,338.39	39,397.79
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	28,597.88	29,594.38
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	118,903.73	130,027.90
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	6,705.08	6,600.44
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	1,864.47	1,788.87
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	1,112.91	1,157.52



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2014 Value	2015 Value
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX	Personal Services - Employee Benefits	6,141.53	6,622.10
	910	Food Services				
		25XX	Support Services - Business			
			2XX	Personal Services - Employee Benefits	1,147.88	1,456.10
		31XX	Food Services			
			2XX	Personal Services - Employee Benefits	35,829.88	33,456.70
910	Budget Amendment					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	0.00	23,352.30
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	0.00	2,214.07
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>933,424.68</u>	<u>775,566.37</u>

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					228,427.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					671,660.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					775,566.37	(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	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					124,521.55	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2015 Value
102	Garfield Donations	
1900	Other Revenue from Local Sources	14,064.27
1920	Contributions/Donations from Private Sources	900.00
103	Highland Park Donations	
1900	Other Revenue from Local Sources	2,005.02
1920	Contributions/Donations from Private Sources	900.00
104	Lewis & Clark Donations	
1900	Other Revenue from Local Sources	1,467.49
1920	Contributions/Donations from Private Sources	1,831.55
105	LJHS Donations	
1900	Other Revenue from Local Sources	3,168.22
1920	Contributions/Donations from Private Sources	400.00
114	School Wellness in Action Grant	
4650	Federal Miscellaneous Grants from OPI	691.11
129	Flex Forfeitures	
1900	Other Revenue from Local Sources	1,292.56
232	Garfield PTO Donations	
1920	Contributions/Donations from Private Sources	6,999.94
233	Highland Park PTO Donations	
1920	Contributions/Donations from Private Sources	7,962.38
234	Lewis & Clark PTO Donations	
1920	Contributions/Donations from Private Sources	2,965.83
235	LJHS PTO Donations	
1920	Contributions/Donations from Private Sources	4,315.92
287	Aggregate Reim/Indirects	
1950	Services Provided Other School Districts or Coops	3,788.78
1960	Services Provided Other Local Governmental Units	7,233.53
494	Title I - Schoolwide	
4940	Schoolwide Program	397,561.98
542	Elementary Book Fair	
1900	Other Revenue from Local Sources	8,343.79
566	Moodie Donation	
1920	Contributions/Donations from Private Sources	8,000.00
633	District Reimbursements	
1900	Other Revenue from Local Sources	1,198.46
1920	Contributions/Donations from Private Sources	250.00
3117	State Tuition for State Placement	23,753.28
3356	Medicaid Comprehensive School & Community Treatment Services (CSCT)	221,167.50
3357	Montana Administrative Claiming Reimbursement	28,011.43



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5200 Sale or Compensation for Loss of Assets	253.69
6100 Material Prior Period Revenue Adjustments	-5,635.34

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: 742,891.39

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

PRC	Program	Function	Object	2014 Value	2015 Value
102	Garfield Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		9,163.00
			6XX Supplies and Materials		3,253.25
			102 Subtotal		<u>12,416.25</u>
103	Highland Park Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		2,249.18
			103 Subtotal		<u>2,249.18</u>
104	Lewis & Clark Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		2,575.63
			104 Subtotal		<u>2,575.63</u>
105	LJHS Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		3,178.31
			6XX Supplies and Materials		117.00
			105 Subtotal		<u>3,295.31</u>
114	School Wellness in Action Grant				
	465 Federal Miscellaneous Grants from OPI				
	1XXX Instruction				
			6XX Supplies and Materials		691.11
			114 Subtotal		<u>691.11</u>
232	Garfield PTO Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		221.11
			2XX Personal Services - Employee Benefits		9.42
			5XX Other Purchased Services		228.00
			6XX Supplies and Materials		4,637.46
	27XX Student Transportation Services				
			1XX Personal Services - Salaries		1,795.59
			2XX Personal Services - Employee Benefits		108.36
			232 Subtotal		<u>6,999.94</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2014 Value	2015 Value
233	Highland Park PTO Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		7,962.38
			233 Subtotal		7,962.38
234	Lewis & Clark PTO Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		516.27
			2XX Personal Services - Employee Benefits		21.27
			5XX Other Purchased Services		42.00
			6XX Supplies and Materials		2,386.29
			234 Subtotal		2,965.83
235	LJHS PTO Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		4,315.92
			235 Subtotal		4,315.92
287	Aggregate Reim/Indirects				
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
			1XX Personal Services - Salaries		75.33
			2XX Personal Services - Employee Benefits		3.05
			4XX Purchased Property Services		30.39
			6XX Supplies and Materials		1,462.95
			287 Subtotal		1,571.72
365	Indian Ed for All				
	365 Indian Education for All - OTO & Ongoing				
	221X Improvement of Instruction Services				
			5XX Other Purchased Services		380.00
			365 Subtotal		380.00
494	Title I - Schoolwide				
	494 Schoolwide Program				
	1XXX Instruction				
			1XX Personal Services - Salaries		262,143.15
			2XX Personal Services - Employee Benefits		85,917.59
			6XX Supplies and Materials		5,100.00
	221X Improvement of Instruction Services				
			1XX Personal Services - Salaries		21,640.81
			2XX Personal Services - Employee Benefits		7,116.09
			3XX Purchased Professional and Technical Services		4,937.43



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2014 Value	2015 Value
			5XX Other Purchased Services		10,566.50
			6XX Supplies and Materials		140.41
			494 Subtotal		<u>397,561.98</u>
542	Elementary Book Fair				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
			6XX Supplies and Materials		7,613.29
			542 Subtotal		<u>7,613.29</u>
566	Moodie Donation				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		160.58
			2XX Personal Services - Employee Benefits		6.74
			5XX Other Purchased Services		394.96
			6XX Supplies and Materials		6,673.68
			566 Subtotal		<u>7,235.96</u>
633	District Reimbursements				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		1,839.81
			5XX Other Purchased Services		1,678.00
			6XX Supplies and Materials		2,444.60
	221X Improvement of Instruction Services				
			4XX Purchased Property Services		180.00
	25XX Support Services - Business				
			3XX Purchased Professional and Technical Services		777.75
			5XX Other Purchased Services		67.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries		6,801.70
			2XX Personal Services - Employee Benefits		39.25
	21XX Support Services - Students				
			3XX Purchased Professional and Technical Services		221,583.88
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives		23,753.28
			633 Subtotal		<u>259,165.27</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>716,999.77</u>



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					573,216.18 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					742,891.39 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					716,999.77 (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)					599,107.80 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
102 Garfield Donations	14,964.27	12,416.25	2,548.02
103 Highland Park Donations	2,905.02	2,249.18	655.84
104 Lewis & Clark Donations	3,299.04	2,575.63	723.41
105 LJHS Donations	3,568.22	3,295.31	272.91
114 School Wellness in Action Grant	691.11	691.11	0.00
129 Flex Forfeitures	1,292.56	0.00	1,292.56
232 Garfield PTO Donations	6,999.94	6,999.94	0.00
233 Highland Park PTO Donations	7,962.38	7,962.38	0.00
234 Lewis & Clark PTO Donations	2,965.83	2,965.83	0.00
235 LJHS PTO Donations	4,315.92	4,315.92	0.00
287 Aggregate Reim/Indirects	11,022.31	1,571.72	9,450.59
365 Indian Ed for All	0.00	380.00	-380.00
494 Title I - Schoolwide	397,561.98	397,561.98	0.00
542 Elementary Book Fair	8,343.79	7,613.29	730.50
566 Moodie Donation	8,000.00	7,235.96	764.04
633 District Reimbursements	268,999.02	259,165.27	9,833.75
Total	<u>742,891.39</u>	<u>716,999.77</u>	<u>25,891.62</u>



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 20	
PRC	Revenue			2014 Value	2015 Value
	1510 Interest Earnings			103.88	113.90
	1910 Rentals			25.00	5,050.00
147	Junior High Band Rental				
	1910 Rentals			0.00	180.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:				<u>128.88</u>	<u>5,343.90</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 20	
PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		6XX Supplies and Materials		0.00	6,008.81
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>6,008.81</u>

Schedule Of Changes Worksheet							Fund Code 20	
Beginning Fund Balance							9,922.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							5,343.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							6,008.81	(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)							9,257.36	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2014 Value	2015 Value
	1510 Interest Earnings	366.74	467.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>366.74</u>	<u>467.86</u>

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

PRC	Program	Function	Object	2014 Value	2015 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance					52,732.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					467.86	(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)					53,200.38	(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: Fund Code 24

PRC	Revenue	2014 Value	2015 Value
	1510 Interest Earnings	609.01	776.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>609.01</u>	<u>776.94</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 24

PRC	Program	Function	Object	2014 Value	2015 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 24

Beginning Fund Balance					87,569.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					776.94	(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)					88,346.91	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2014 Value	2015 Value
1111	District Levy - Real Property	57,541.75	59,912.38
1112	District Levy - Personal Property	2,701.69	1,482.48
1114	District Levy - Pers Prop/Mobile Homes	622.84	339.05
1190	Penalties and Interest on Taxes	225.30	216.66
1510	Interest Earnings	353.57	542.73
3281	State Technology Aid	10,750.65	5,416.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		72,195.80	67,910.13

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

PRC	Program	Function	Object	2014 Value	2015 Value
1XX Regular Education Programs - Elementary/Secondary					
222X Educational Media Services					
			3XX Purchased Professional and Technical Services	759.08	4,764.99
			4XX Purchased Property Services	715.00	0.00
			5XX Other Purchased Services	138.25	295.06
			6XX Supplies and Materials	35,986.84	56,942.39
			810 Dues and Fees	0.00	160.00
25XX Support Services - Business					
			3XX Purchased Professional and Technical Services	3,410.18	4,112.14
			4XX Purchased Property Services	72.41	7.69
			5XX Other Purchased Services	1,751.12	1,000.73
			6XX Supplies and Materials	1,858.53	2,190.23
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				44,691.41	69,473.23

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	57,355.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	67,910.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	69,473.23	(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)	55,792.77	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29	
PRC	Revenue		2014 Value	2015 Value
	1510 Interest Earnings		1,031.62	1,464.83
	1900 Other Revenue from Local Sources		0.00	1,052.30
	3445 State Combined Fund School Block Grant		21,745.41	31,231.34
	3447 SB96 Combined Block Grant Reimbursement		0.00	8,287.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>22,777.03</u>	<u>42,035.84</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 29	
PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	15,000.00
			2XX Personal Services - Employee Benefits	0.00	16,651.48
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>31,651.48</u>

Schedule Of Changes Worksheet						Fund Code 29	
Beginning Fund Balance						158,554.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						42,035.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						31,651.48	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						168,939.03	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2014 Value	2015 Value
1111	District Levy - Real Property	116,993.10	118,001.93
1112	District Levy - Personal Property	5,377.53	2,922.90
1114	District Levy - Pers Prop/Mobile Homes	1,241.14	682.68
1190	Penalties and Interest on Taxes	440.62	427.41
1510	Interest Earnings	1,220.01	9,322.07
3120	State Guaranteed Tax Base Aid	139,463.73	92,012.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>264,736.13</u>	<u>223,369.49</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2014 Value	2015 Value
1XX Regular Education Programs - Elementary/Secondary					
51XX General Obligation Bonds, Special Assessments and Interest					
			860 Agent Fees/Issuance Costs	500.00	550.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>500.00</u>	<u>550.00</u>

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	1,439,695.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	223,369.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	550.00	(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)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,662,514.76	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2014 Value	2015 Value
1510	Interest Earnings	76.34	152.54
1900	Other Revenue from Local Sources	53.06	0.00
1910	Rentals	7,200.00	0.00
5200	Sale or Compensation for Loss of Assets	879.30	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		8,208.70	152.54

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

PRC	Program	Function	Object	2014 Value	2015 Value
	1XX	Regular Education Programs - Elementary/Secondary			
	24XX	Support Services - School Administration			
		6XX	Supplies and Materials	0.00	1,624.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	1,624.40

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	18,388.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	152.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,624.40	(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)	16,917.08	(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: Fund Code 61

PRC	Revenue	2014 Value	2015 Value
1111	District Levy - Real Property	91,594.96	95,488.12
1112	District Levy - Personal Property	4,303.67	2,362.90
1114	District Levy - Pers Prop/Mobile Homes	992.18	539.76
1190	Penalties and Interest on Taxes	361.59	347.66
1510	Interest Earnings	4,626.25	5,868.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		101,878.65	104,606.63

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

PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	154,139.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	154,139.32

Schedule Of Changes Worksheet Fund Code 61

Beginning Fund Balance	715,778.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	104,606.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	154,139.32	(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)	666,245.98	(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:			Fund Code 78	
PRC	Revenue		2014 Value	2015 Value
	1970 Services Provided Other Funds		137,245.87	131,674.21
	6100 Material Prior Period Revenue Adjustments		114,413.17	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>251,659.04</u>	<u>131,674.21</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 78	
PRC	Program	Function	Object	2014 Value	2015 Value
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			3XX Purchased Professional and Technical Services	129,691.84	129,409.00
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	107,285.54	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>236,977.38</u>	<u>129,409.00</u>

Schedule Of Changes Worksheet						Fund Code 78	
Beginning Fund Balance						14,681.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						131,674.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						129,409.00	(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)						16,946.87	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2014 Value	2015 Value
	1510 Interest Earnings	6.37	6.06
	1XXX Revenues from Student Activities	47,370.70	44,044.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>47,377.07</u>	<u>44,050.21</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2014 Value	2015 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	43,739.90	40,110.69
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>43,739.90</u>	<u>40,110.69</u>

Schedule Of Changes Worksheet Fund Code 84

Beginning Fund Balance					69,775.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					44,050.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					40,110.69	(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)					73,714.68	(5)



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Detail Expenditure

Fund	Account	Description	2014 Value	2015 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	409,337.26	410,016.19
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	XXX 1XXX 112	Certified Teacher Staff Salaries	2,717,267.84	2,669,846.24
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	34,422.47	77,130.19
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	8,193.74	7,408.65
XX	XXX 26XX 41X	Energy Utility Services	183,466.08	161,960.36
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	154,139.32
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	32,467.50
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	2,380.00	220.00



Trustees' Financial Summary

FY2014-15

Submit ID: 0258-53683266

14 Fergus County

0258 Lewistown Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	129,108.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	129,108.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	43,036.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	185,915.52
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	962,183.10
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

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

Percentage of Special Ed Funding FY2017 Maximum Budget: 100%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	764,928.84	26,803.00	0.00	0.00	0.00
280	1XXX	2XX	120,057.23	9,577.42	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	220.00	0.00	0.00	0.00
280	1XXX	6XX	4,522.73	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	36,073.88	0.00	0.00	0.00	0.00
Totals			925,582.68	36,600.42	0.00	0.00	0.00

962,183.10

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY15 in TEAMS.



Trustees' Financial Summary

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

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	229,882.14	0.00	0.00	0.00	229,882.14
Land Improvements	293,493.22	0.00	154,139.32	0.00	447,632.54
Buildings	4,699,683.86	0.00	0.00	0.00	4,699,683.86
*** Machinery and Equipment	1,726,676.42	-5,695.00	97,107.03	10,693.05	1,807,395.40
Construction in Progress	0.00	0.00	32,467.50	0.00	32,467.50
Totals at Historical Cost	6,949,735.64	-5,695.00	283,713.85	10,693.05	7,217,061.44
Depreciation					
Improvement Accum	194,680.78	0.00	18,895.15	0.00	213,575.93
Building Accum	2,277,268.93	0.00	132,665.45	0.00	2,409,934.38
Machinery and Equipment Accum	1,301,394.73	0.00	109,279.42	10,388.56	1,400,285.59
Total Accumulated Depreciation	3,773,344.44	0.00	260,840.02	10,388.56	4,023,795.90
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	3,176,391.20	-5,695.00	22,873.83	304.49	3,193,265.54

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

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

*** Has comments.



Trustees' Financial Summary

FY2014-15

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2014	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance () [a+b-c-d]	(f) Current Portion Due FY2016	(g) Long-Term Portion Due FY2017
Governmental Activities							
Compensated Absences	394,045.00	25,430.25	0.00	0.00	419,475.25	0.00	419,475.25
Other Post Employment Benefits	788,935.00	232,588.00	0.00	260,349.00	761,174.00	0.00	761,174.00
Other	72,000.00	9,000.00	0.00	0.00	81,000.00	0.00	81,000.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	1,254,980.00	267,018.25	0.00	260,349.00	1,261,649.25	0.00	1,261,649.25
Bond(s)							
06/16/2009	2,087,250.00	0.00	0.00	0.00	2,087,250.00	0.00	2,087,250.00
Total Governmental Activity							
Bond Long-Term Liabilities	2,087,250.00	0.00	0.00	0.00	2,087,250.00	0.00	2,087,250.00

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.



Trustees' Financial Summary

FY2014-15

Submit ID: 0258-53683266

14 Fergus County

0258 Lewistown Elem

Net Pension Liability FY2015

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	0.00	1,059,219.18	0.00	1,059,219.18
Net Pension - TRS	0.00	4,698,957.20	0.00	4,698,957.20