



Trustees' Financial Summary

FY2018-19

Submit ID: 0258-52182662

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 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk:	Rebekah Rhoades	Phone #:	(406) 535-8777
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(Signature)

(Date)

Chair, Board of Trustees:	Phil Koterba
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(Signature)

(Date)

County Superintendent	Rhonda Long
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(Signature)

(Date)

Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY19 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.

Facilities Condition Inventory Report Certification:

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



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
102	Garfield Donations	LOCAL	2009	
103	Highland Park Donations	LOCAL	2009	
104	Lewis & Clark Donations	LOCAL	2009	
105	LJHS Donations	LOCAL	2009	
116	Phillips 66 Grant	FEDERAL		
117	Garfield Ski Trips	LOCAL		
129	Flex Forfeitures	LOCAL		
147	Junior High Band Rental	LOCAL		
231	PTO - Billable	LOCAL		
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
329	Indian Ed For All	STATE	014 0258 46 19	
365	Indian Ed For All	STATE		
367	Full-Time Kindergarten OTO	STATE	2009	
447	GIS Grant	LOCAL	2009	
456	IDEA Part B	FEDERAL		84.027
494	Title I - Schoolwide	FEDERAL	2012	Federal
509	Reimbursable from Student Activities	LOCAL		
542	Elementary Book Fair	LOCAL	2009	
566	Moodie Donation	LOCAL	2012	
612	Building Reserve - Voted	STATE		
633	District Reimbursements	LOCAL	2008	



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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)	537,979.08	180,272.57	440,540.10	2,023.67
02	Taxes Receivable - Real and Personal (120-149)	63,203.61	13,697.51	2,363.64	
03	Taxes Receivable - Protested (150-159)	489.18	96.33	2.54	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				48,810.22
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	601,671.87	194,066.41	442,906.28	50,833.89
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)	63,692.79	13,793.84	2,366.18	15,481.24
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				48,810.22
38	Reserve for Encumbrances (953)				
46	Non-Materialized ANB - Excess Levy				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	537,979.08	180,272.57	440,540.10	(13,457.57)
52	TOTAL FUND BALANCE/EQUITY	537,979.08	180,272.57	440,540.10	35,352.65
53	TOTAL LIABILITIES AND FUND BALANCE	601,671.87	194,066.41	442,906.28	50,833.89



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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	13,310.72	202,849.40	625,208.39	
02	Taxes Receivable - Real and Personal (120-149)	4,671.00			
03	Taxes Receivable - Protested (150-159)	12.20			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			74,642.81	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	17,993.92	202,849.40	699,851.20	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			4,398.22	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			4,398.22	
DEFERRED INFLOWS					
36	Deferred Inflows (680)	4,683.20			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	13,310.72	202,849.40	695,452.98	
52	TOTAL FUND BALANCE/EQUITY	13,310.72	202,849.40	695,452.98	
53	TOTAL LIABILITIES AND FUND BALANCE	17,993.92	202,849.40	699,851.20	



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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			8,810.16	46,458.91
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			8,810.16	46,458.91
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			8,810.16	46,458.91
52	TOTAL FUND BALANCE/EQUITY			8,810.16	46,458.91
53	TOTAL LIABILITIES AND FUND BALANCE			8,810.16	46,458.91



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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	93,583.24			
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	93,583.24			
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	93,583.24			
52	TOTAL FUND BALANCE/EQUITY	93,583.24			
53	TOTAL LIABILITIES AND FUND BALANCE	93,583.24			



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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)	85,612.92	109,191.60		19.67
02	Taxes Receivable - Real and Personal (120-149)	2,155.07			322.09
03	Taxes Receivable - Protested (150-159)	17.36			48.93
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	87,785.35	109,191.60		390.69
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)	2,172.43			371.02
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	85,612.92	109,191.60		19.67
52	TOTAL FUND BALANCE/EQUITY	85,612.92	109,191.60		19.67
53	TOTAL LIABILITIES AND FUND BALANCE	87,785.35	109,191.60		390.69



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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)	17,919.75	567,999.76		
02	Taxes Receivable - Real and Personal (120-149)		3,405.09		
03	Taxes Receivable - Protested (150-159)		27.67		
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	17,919.75	571,432.52		
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)		3,432.76		
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	17,919.75	567,999.76		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	17,919.75	567,999.76		
53	TOTAL LIABILITIES AND FUND BALANCE	17,919.75	571,432.52		



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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)			61,494.25	
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			61,494.25	
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)			61,494.25	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			61,494.25	
53	TOTAL LIABILITIES AND FUND BALANCE			61,494.25	



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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)			78,076.69	
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			78,076.69	
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			78,076.69	
52	TOTAL FUND BALANCE/EQUITY			78,076.69	
53	TOTAL LIABILITIES AND FUND BALANCE			78,076.69	



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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)	689,225.62	62,395.42		
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	689,225.62	62,395.42		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	689,225.62	62,395.42		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	689,225.62	62,395.42		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	689,225.62	62,395.42		



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Balance Sheet

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



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Balance Sheet

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



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01	
PRC	Revenue		2018 Value	2019 Value
1111	District Levy - Real Property		1,790,060.01	1,755,580.46
1112	District Levy - Personal Property		51,767.62	39,999.02
1114	District Levy - Pers Prop/Mobile Homes		16,791.99	18,949.11
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes		6,600.65	4,823.95
1190	Penalties and Interest on Taxes		3,757.31	4,658.18
1510	Interest Earnings		7,790.11	11,124.07
3110	Direct State Aid		2,260,766.11	2,326,593.20
3111	Quality Educator		226,966.29	227,532.91
3112	At Risk Student		27,502.59	29,781.44
3113	Indian Education For All		18,070.56	18,757.12
3114	American Indian Achievement Gap		3,780.00	4,922.00
3115	State Spec Ed Allowable Cost Pymt to Districts		369,062.97	367,083.37
3120	State Guaranteed Tax Base Aid		1,352,597.40	1,466,938.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			6,135,513.61	6,276,742.99

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01	
PRC	Program	Function	Object	2018 Value	2019 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	2,206,210.95	2,232,115.18
			2XX Personal Services - Employee Benefits	395,094.71	409,476.19
			3XX Purchased Professional and Technical Services	6,475.00	7,464.50
			4XX Purchased Property Services	23,441.09	18,522.83
			5XX Other Purchased Services	2,993.80	9,228.74
			6XX Supplies and Materials	93,993.39	94,446.88
			7XX Property and Equipment Acquisition	0.00	3,952.33
			8XX Other Expenditures	428.86	305.16
		21XX Support Services - Students			
			1XX Personal Services - Salaries	130,238.80	137,320.82
			2XX Personal Services - Employee Benefits	14,923.32	18,325.20
			3XX Purchased Professional and Technical Services	37,550.52	32,836.90
			5XX Other Purchased Services	6,527.32	6,838.98
			6XX Supplies and Materials	483.38	451.77
			8XX Other Expenditures	318.00	442.50
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	45,954.50	105.00
			2XX Personal Services - Employee Benefits	8,896.86	0.61
			3XX Purchased Professional and Technical Services	938.00	1,038.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2018 Value	2019 Value	
			4XX Purchased Property Services	557.39	1,895.43	
			5XX Other Purchased Services	2,162.90	0.00	
			6XX Supplies and Materials	1,629.45	38.74	
			8XX Other Expenditures	464.68	0.00	
		22XX Educational Media Services				
			1XX Personal Services - Salaries	95,468.37	106,332.79	
			2XX Personal Services - Employee Benefits	20,140.90	11,914.93	
			3XX Purchased Professional and Technical Services	0.00	1,327.95	
			5XX Other Purchased Services	9,745.64	12,631.82	
			6XX Supplies and Materials	7,452.82	5,485.71	
			8XX Other Expenditures	0.00	45.00	
		23XX Support Services - General Administration				
			1XX Personal Services - Salaries	69,802.86	86,145.24	
			2XX Personal Services - Employee Benefits	15,699.74	20,121.26	
			3XX Purchased Professional and Technical Services	8,334.99	8,170.65	
			5XX Other Purchased Services	16,998.82	15,932.17	
			6XX Supplies and Materials	2,647.46	2,416.47	
			8XX Other Expenditures	5,690.31	5,766.69	
		24XX Support Services - School Administration				
			1XX Personal Services - Salaries	428,321.27	443,500.44	
			2XX Personal Services - Employee Benefits	111,155.31	121,074.84	
			4XX Purchased Property Services	96.47	0.00	
			5XX Other Purchased Services	5,821.14	5,989.69	
			6XX Supplies and Materials	3,806.89	5,140.26	
			8XX Other Expenditures	1,710.00	1,869.00	
		25XX Support Services - Business				
			1XX Personal Services - Salaries	165,570.30	176,841.17	
			2XX Personal Services - Employee Benefits	42,707.66	48,143.41	
			3XX Purchased Professional and Technical Services	13,762.58	17,487.13	
			4XX Purchased Property Services	10,497.44	11,302.18	
			5XX Other Purchased Services	11,373.94	9,748.54	
			6XX Supplies and Materials	9,531.34	12,748.97	
			8XX Other Expenditures	1,542.17	1,586.54	
		26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	266,991.18	273,011.77	
			2XX Personal Services - Employee Benefits	98,665.77	100,566.95	
			3XX Purchased Professional and Technical Services	3,383.52	7,435.00	
			4XX Purchased Property Services	241,721.84	231,571.60	
			5XX Other Purchased Services	42,702.65	51,009.96	
			6XX Supplies and Materials	72,961.02	58,072.74	
			8XX Other Expenditures	325.51	410.00	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01		
PRC	Program	Function	Object	2018 Value	2019 Value	
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX Personal Services - Salaries	811,424.92	850,200.65	
			2XX Personal Services - Employee Benefits	164,779.03	204,531.13	
			5XX Other Purchased Services	194.91	649.11	
			6XX Supplies and Materials	1,539.41	2,177.94	
		221X	Improvement of Instruction Services			
			1XX Personal Services - Salaries	0.00	12.00	
			2XX Personal Services - Employee Benefits	0.00	2.57	
			5XX Other Purchased Services	0.00	192.76	
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	69,037.58	70,847.30	
	316	Data For Achievement				
		25XX	Support Services - Business			
			6XX Supplies and Materials	8,966.54	0.00	
	365	Indian Education for All - OTO & Ongoing				
		1XXX	Instruction			
			1XX Personal Services - Salaries	12,830.80	13,782.10	
			2XX Personal Services - Employee Benefits	2,795.51	2,988.32	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			1XX Personal Services - Salaries	5,342.67	7,845.61	
			2XX Personal Services - Employee Benefits	481.28	1,160.70	
			5XX Other Purchased Services	0.00	15.00	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			3XX Purchased Professional and Technical Services	447.00	61.10	
			4XX Purchased Property Services	1,112.27	117.00	
			6XX Supplies and Materials	2,543.09	3,163.50	
		35XX	Extracurricular - Athletics			
			1XX Personal Services - Salaries	47,583.87	48,065.88	
			2XX Personal Services - Employee Benefits	3,716.02	5,249.40	
			3XX Purchased Professional and Technical Services	92.48	120.13	
			5XX Other Purchased Services	301.22	318.04	
	910	Food Services				
		31XX	Food Services			
			1XX Personal Services - Salaries	116,767.08	116,384.09	
			2XX Personal Services - Employee Benefits	25,629.82	20,402.00	
			5XX Other Purchased Services	390.61	390.61	
	999	Undistributed				
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	135,525.57	20,104.04	



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Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	6,175,414.51	6,197,387.61
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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance		458,623.70 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		6,276,742.99 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		6,197,387.61 (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)		537,979.08 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10	
PRC	Revenue		2018 Value	2019 Value
1111	District Levy - Real Property		375,128.01	387,929.56
1112	District Levy - Personal Property		10,775.16	8,790.31
1114	District Levy - Pers Prop/Mobile Homes		3,411.41	4,040.96
1190	Penalties and Interest on Taxes		727.79	978.52
1510	Interest Earnings		1,417.80	3,141.59
1900	Other Revenue from Local Sources		0.00	25.00
2220	County On-Schedule Trans Reimb		52,604.02	53,532.17
3210	State On-Schedule Trans Reimb		44,733.33	46,308.23
3444	State School Block Grant		27,566.03	0.00
5200	Sale or Compensation for Loss of Assets		1,943.66	698.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			518,307.21	505,444.53

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object		2018 Value	2019 Value
1XX Regular Education Programs - Elementary/Secondary						
23XX Support Services - General Administration						
			1XX Personal Services - Salaries		9,737.19	10,300.05
			2XX Personal Services - Employee Benefits		1,716.09	1,934.39
25XX Support Services - Business						
			1XX Personal Services - Salaries		25,926.13	27,152.27
			2XX Personal Services - Employee Benefits		6,548.21	6,982.95
26XX Operation and Maintenance of Plant Services						
			4XX Purchased Property Services		12,212.05	11,937.84
			5XX Other Purchased Services		2,873.47	2,913.93
27XX Student Transportation Services						
			1XX Personal Services - Salaries		203,602.55	225,309.83
			2XX Personal Services - Employee Benefits		47,334.91	48,258.89
			3XX Purchased Professional and Technical Services		3,039.52	4,045.48
			4XX Purchased Property Services		11,473.06	2,817.04
			5XX Other Purchased Services		9,804.34	9,913.48
			6XX Supplies and Materials		65,281.38	61,870.60
			7XX Property and Equipment Acquisition		0.00	12,395.00
			8XX Other Expenditures		0.00	44.46
280 Special Education - Local and State						
27XX Student Transportation Services						
			1XX Personal Services - Salaries		57,726.14	30,825.41
			2XX Personal Services - Employee Benefits		12,006.63	11,394.03
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					469,281.67	468,095.65



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					142,923.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					505,444.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					468,095.65	(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)					180,272.57	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2018 Value	2019 Value
1111	District Levy - Real Property	62,350.38	70,086.92
1112	District Levy - Personal Property	1,701.66	1,583.20
1114	District Levy - Pers Prop/Mobile Homes	366.04	672.47
1190	Penalties and Interest on Taxes	62.28	159.84
1510	Interest Earnings	7,388.20	9,618.84
5200	Sale or Compensation for Loss of Assets	7,875.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		79,743.56	82,121.27

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2018 Value	2019 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			7XX Property and Equipment Acquisition	93,268.33	93,750.77
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				93,268.33	93,750.77

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	452,169.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	82,121.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	93,750.77	(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)	440,540.10	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

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

PRC	Revenue	2018 Value	2019 Value
1510	Interest Earnings	7.62	61.35
1611	National School Lunch Program	234,591.63	238,408.40
1630	Catering Sales	15,076.37	13,438.28
1920	Contributions/Donations from Private Sources	0.00	1,800.00
3220	State Food Services Match	515.98	903.28
4550	Federal Child Nutrition	279,415.91	273,930.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		529,607.51	528,541.49

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

PRC	Program	Function	Object	2018 Value	2019 Value
910 Food Services					
25XX Support Services - Business					
			1XX Personal Services - Salaries	12,568.50	12,199.03
			2XX Personal Services - Employee Benefits	753.87	814.01
31XX Food Services					
			1XX Personal Services - Salaries	137,948.64	145,199.08
			2XX Personal Services - Employee Benefits	24,061.10	31,365.98
			3XX Purchased Professional and Technical Services	5,113.78	5,437.32
			4XX Purchased Property Services	4,511.94	3,070.69
			5XX Other Purchased Services	2,537.51	2,154.53
			6XX Supplies and Materials	330,856.72	337,384.30
			8XX Other Expenditures	2,640.90	2,843.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				520,992.96	540,468.74

Schedule Of Changes Worksheet Fund Code 12

Beginning Fund Balance					41,128.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					528,541.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					540,468.74	(3)
Increase/Decrease of Reserve for Inventories						
This Year	48,810.22	Less Last Year	42,659.05	(4a)	6,151.17	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					6,151.17	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					35,352.65	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

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

PRC	Revenue	2018 Value	2019 Value
1111	District Levy - Real Property	80,766.73	138,537.31
1112	District Levy - Personal Property	2,262.97	3,075.33
1114	District Levy - Pers Prop/Mobile Homes	608.64	1,192.61
1190	Penalties and Interest on Taxes	123.03	264.33
1510	Interest Earnings	47.64	191.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		83,809.01	143,261.56

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

PRC	Program	Function	Object	2018 Value	2019 Value
280 Special Education - Local and State					
1XXX Instruction					
		1XX	Personal Services - Salaries	70,600.50	100,030.72
		2XX	Personal Services - Employee Benefits	15,524.53	26,908.14
		5XX	Other Purchased Services	0.00	1,660.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				86,125.03	128,598.86

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance	-1,351.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	143,261.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	128,598.86	(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)	13,310.72	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14	
PRC	Revenue		2018 Value	2019 Value
	1510 Interest Earnings		2,775.68	5,479.46
	2240 County Retirement Distribution		847,830.53	801,281.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			850,606.21	806,760.70

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 14	
PRC	Program	Function	Object	2018 Value	2019 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	352,564.06	379,164.33
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	23,316.93	25,510.49
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	7,563.59	17.09
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	15,059.41	17,550.15
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	12,998.12	15,687.55
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	67,790.11	70,212.65
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	29,568.51	31,729.45
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	40,932.37	42,636.42
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	30,494.72	33,993.20
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	147,142.53	150,063.26
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	0.00	0.93
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	8,881.65	4,568.59
	329 State Miscellaneous Grants				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	67.60
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	1,991.80	2,194.18



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2018 Value	2019 Value
	27XX		Student Transportation Services			
		2XX	Personal Services - Employee Benefits		4.07	0.00
	710		School Sponsored Extracurricular Activities			
	34XX		Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits		833.69	1,253.96
	720		School Sponsored Athletics			
	35XX		Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits		6,696.68	7,302.83
	910		Food Services			
	25XX		Support Services - Business			
		2XX	Personal Services - Employee Benefits		1,916.15	1,877.97
	31XX		Food Services			
		2XX	Personal Services - Employee Benefits		36,569.20	35,679.14
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>784,323.59</u>	<u>819,509.79</u>

Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance						215,598.49 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						806,760.70 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						819,509.79 (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)						202,849.40 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2019 Value
102	Garfield Donations	
	1900 Other Revenue from Local Sources	1,787.30
103	Highland Park Donations	
	1900 Other Revenue from Local Sources	2,407.86
	1920 Contributions/Donations from Private Sources	2,665.00
104	Lewis & Clark Donations	
	1900 Other Revenue from Local Sources	696.50
	1920 Contributions/Donations from Private Sources	1,740.98
105	LJHS Donations	
	1900 Other Revenue from Local Sources	350.00
	1920 Contributions/Donations from Private Sources	810.00
116	Phillips 66 Grant	
	1920 Contributions/Donations from Private Sources	1,053.98
117	Garfield Ski Trips	
	1900 Other Revenue from Local Sources	12,412.00
	1920 Contributions/Donations from Private Sources	153.00
129	Flex Forfeitures	
	1900 Other Revenue from Local Sources	995.37
231	PTO - Billable	
	1920 Contributions/Donations from Private Sources	16,368.97
232	Garfield PTO Donations	
	1920 Contributions/Donations from Private Sources	3,973.46
233	Highland Park PTO Donations	
	1920 Contributions/Donations from Private Sources	4,330.15
234	Lewis & Clark PTO Donations	
	1920 Contributions/Donations from Private Sources	2,022.57
235	LJHS PTO Donations	
	1920 Contributions/Donations from Private Sources	2,153.34
287	Aggregate Reim/Indirects	
	1950 Services Provided Other School Districts or Coops	3,303.58
	1960 Services Provided Other Local Governmental Units	9,411.20
329	Indian Ed For All	
	3290 State - Other State Grants	5,364.00
494	Title I - Schoolwide	
	4940 Schoolwide Program	410,858.00
542	Elementary Book Fair	
	1900 Other Revenue from Local Sources	6,927.45
566	Moodie Donation	
	1920 Contributions/Donations from Private Sources	8,000.00



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633 District Reimbursements

1900 Other Revenue from Local Sources	751.71
1920 Contributions/Donations from Private Sources	167.50
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	485.54
3357 Montana Administrative Claiming Reimbursement	62,609.00
5200 Sale or Compensation for Loss of Assets	278.00

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

562,076.46

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

Fund Code 15

PRC	Program	Function	Object	2018 Value	2019 Value
102	Garfield Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			9,250.91
		102 Subtotal			9,250.91
103	Highland Park Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			4,856.22
		103 Subtotal			4,856.22
104	Lewis & Clark Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			1,643.67
		104 Subtotal			1,643.67
116	Phillips 66 Grant				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			22,912.00
		116 Subtotal			22,912.00
117	Garfield Ski Trips				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX Other Purchased Services			12,466.00
		117 Subtotal			12,466.00
231	PTO - Billable				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		3XX Purchased Professional and Technical Services			800.00
		5XX Other Purchased Services			4,914.64
		6XX Supplies and Materials			7,810.28



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object	2018 Value	2019 Value	
		27XX	Student Transportation Services			
		1XX	Personal Services - Salaries		2,657.91	
		2XX	Personal Services - Employee Benefits		186.14	
			231 Subtotal			<u>16,368.97</u>
232	Garfield PTO Donations					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
		6XX	Supplies and Materials		3,285.03	
			232 Subtotal			<u>3,285.03</u>
233	Highland Park PTO Donations					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
		5XX	Other Purchased Services		223.06	
		6XX	Supplies and Materials		4,077.30	
			233 Subtotal			<u>4,300.36</u>
234	Lewis & Clark PTO Donations					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
		5XX	Other Purchased Services		49.90	
		6XX	Supplies and Materials		2,415.20	
			234 Subtotal			<u>2,465.10</u>
235	LJHS PTO Donations					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
		5XX	Other Purchased Services		71.92	
		6XX	Supplies and Materials		1,666.90	
			235 Subtotal			<u>1,738.82</u>
287	Aggregate Reim/Indirects					
	1XX Regular Education Programs - Elementary/Secondary					
	27XX Student Transportation Services					
		4XX	Purchased Property Services		20.00	
		6XX	Supplies and Materials		3,216.02	
		7XX	Property and Equipment Acquisition		4,483.75	
			287 Subtotal			<u>7,719.77</u>
329	Indian Ed For All					
	329 State Miscellaneous Grants					
	1XXX Instruction					
		1XX	Personal Services - Salaries		566.55	
		2XX	Personal Services - Employee Benefits		47.45	
		3XX	Purchased Professional and Technical Services		3,250.00	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2018 Value	2019 Value
			6XX Supplies and Materials		1,500.00
			329 Subtotal		<u>5,364.00</u>
365	Indian Ed For All				
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			6XX Supplies and Materials		393.40
			365 Subtotal		<u>393.40</u>
494	Title I - Schoolwide				
	494 Schoolwide Program				
		1XXX Instruction			
			1XX Personal Services - Salaries		293,876.13
			2XX Personal Services - Employee Benefits		103,219.31
			5XX Other Purchased Services		5,330.00
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries		23.00
			2XX Personal Services - Employee Benefits		6.36
			3XX Purchased Professional and Technical Services		710.00
			5XX Other Purchased Services		7,429.70
			6XX Supplies and Materials		263.50
			494 Subtotal		<u>410,858.00</u>
542	Elementary Book Fair				
	1XX Regular Education Programs - Elementary/Secondary				
		222X Educational Media Services			
			6XX Supplies and Materials		6,162.74
			542 Subtotal		<u>6,162.74</u>
566	Moodie Donation				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries		584.75
			2XX Personal Services - Employee Benefits		85.91
			5XX Other Purchased Services		924.00
			6XX Supplies and Materials		5,415.47
			566 Subtotal		<u>7,010.13</u>
633	District Reimbursements				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits		2.18
			5XX Other Purchased Services		4,298.50
			6XX Supplies and Materials		1,874.23
		21XX Support Services - Students			
			1XX Personal Services - Salaries		18,393.67



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

PRC	Program	Function	Object	2018 Value	2019 Value
			2XX Personal Services - Employee Benefits		160.84
			25XX Support Services - Business		
			3XX Purchased Professional and Technical Services		455.35
			910 Food Services		
			31XX Food Services		
			6XX Supplies and Materials		75.00
			633 Subtotal		<u>25,259.77</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>542,054.89</u>

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance	675,431.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	562,076.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	542,054.89	(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)	695,452.98	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
102 Garfield Donations	1,787.30	9,250.91	-7,463.61
103 Highland Park Donations	5,072.86	4,856.22	216.64
104 Lewis & Clark Donations	2,437.48	1,643.67	793.81
105 LJHS Donations	1,160.00	0.00	1,160.00
116 Phillips 66 Grant	1,053.98	22,912.00	-21,858.02
117 Garfield Ski Trips	12,565.00	12,466.00	99.00
129 Flex Forfeitures	995.37	0.00	995.37
231 PTO - Billable	16,368.97	16,368.97	0.00
232 Garfield PTO Donations	3,973.46	3,285.03	688.43
233 Highland Park PTO Donations	4,330.15	4,300.36	29.79
234 Lewis & Clark PTO Donations	2,022.57	2,465.10	-442.53
235 LJHS PTO Donations	2,153.34	1,738.82	414.52
287 Aggregate Reim/Indirects	12,714.78	7,719.77	4,995.01
329 Indian Ed For All	5,364.00	5,364.00	0.00
365 Indian Ed For All	0.00	393.40	-393.40
494 Title I - Schoolwide	410,858.00	410,858.00	0.00
542 Elementary Book Fair	6,927.45	6,162.74	764.71



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
566 Moodie Donation	8,000.00	7,010.13	989.87
633 District Reimbursements	64,291.75	25,259.77	39,031.98
Total	562,076.46	542,054.89	20,021.57



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 20	
PRC	Revenue			2018 Value	2019 Value
	1510 Interest Earnings			193.16	323.55
	1910 Rentals			5,360.00	5,026.66
147	Junior High Band Rental				
	1910 Rentals			0.00	858.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:				5,553.16	6,209.11

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20	
PRC	Program	Function	Object		2018 Value	2019 Value
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			7XX Property and Equipment Acquisition		4,974.96	0.00
	26XX Operation and Maintenance of Plant Services					
			6XX Supplies and Materials		665.00	7,245.39
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					5,639.96	7,245.39

Schedule Of Changes Worksheet						Fund Code 20	
Beginning Fund Balance						9,846.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						6,209.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						7,245.39	(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)						8,810.16	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC	Revenue	2018 Value	2019 Value
	1510 Interest Earnings	721.22	1,005.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>721.22</u>	<u>1,005.87</u>

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

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

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance					45,453.04 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,005.87 (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)					46,458.91 (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	2018 Value	2019 Value
	1510 Interest Earnings	1,452.77	2,026.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,452.77</u>	<u>2,026.18</u>

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

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

Schedule Of Changes Worksheet Fund Code 24

Beginning Fund Balance					91,557.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,026.18	(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)					93,583.24	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

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

PRC	Revenue	2018 Value	2019 Value
1111	District Levy - Real Property	58,569.20	59,611.77
1112	District Levy - Personal Property	1,696.78	1,351.49
1114	District Levy - Pers Prop/Mobile Homes	568.98	635.70
1190	Penalties and Interest on Taxes	128.76	154.66
1510	Interest Earnings	700.56	1,402.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		61,664.28	63,156.13

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

PRC	Program	Function	Object	2018 Value	2019 Value
1XX Regular Education Programs - Elementary/Secondary					
222X Educational Media Services					
			3XX Purchased Professional and Technical Services	10,948.63	9,182.73
			5XX Other Purchased Services	4,193.57	2,094.50
			6XX Supplies and Materials	13,829.92	10,394.96
			7XX Property and Equipment Acquisition	7,747.50	0.00
25XX Support Services - Business					
			3XX Purchased Professional and Technical Services	13,552.12	6,962.07
			4XX Purchased Property Services	22.70	9.38
			5XX Other Purchased Services	1,614.45	2,548.65
			6XX Supplies and Materials	1,788.46	716.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				53,697.35	31,908.94

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	54,365.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	63,156.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	31,908.94	(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)	85,612.92	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29	
PRC	Revenue		2018 Value	2019 Value
	1510 Interest Earnings		2,083.48	2,397.44
	1900 Other Revenue from Local Sources		400.00	688.50
	3445 State Combined Fund School Block Grant		16,341.27	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			18,824.75	3,085.94

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 29	
PRC	Program	Function	Object	2018 Value	2019 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	24,000.00	7,000.00
			2XX Personal Services - Employee Benefits	22,403.92	3,916.48
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				46,403.92	10,916.48

Schedule Of Changes Worksheet						Fund Code 29	
Beginning Fund Balance						117,022.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,085.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						10,916.48	(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)						109,191.60	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

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

PRC	Revenue	2018 Value	2019 Value
1111	District Levy - Real Property	3,953.21	45.48
1112	District Levy - Personal Property	428.60	0.00
1114	District Levy - Pers Prop/Mobile Homes	749.90	144.60
1190	Penalties and Interest on Taxes	221.99	36.41
1510	Interest Earnings	47.67	94.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>5,401.37</u>	<u>320.70</u>

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

PRC	Program	Function	Object	2018 Value	2019 Value
	999	Undistributed			
		9999	Undistributed		
			971 Residual Equity Transfers Out	0.00	4,466.46
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>4,466.46</u>

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	4,165.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	320.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,466.46	(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)	19.67	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

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

PRC	Revenue	2018 Value	2019 Value
	1510 Interest Earnings	278.16	387.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>278.16</u>	<u>387.98</u>

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

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

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance					17,531.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					387.98	(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)					17,919.75	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2018 Value	2019 Value
	1111 District Levy - Real Property	93,246.93	0.00
	1112 District Levy - Personal Property	2,704.40	0.00
	1114 District Levy - Pers Prop/Mobile Homes	902.21	0.00
	1190 Penalties and Interest on Taxes	189.32	0.00
	1510 Interest Earnings	7,508.58	0.00
	6100 Material Prior Period Revenue Adjustments	3,119.61	0.00
612	Building Reserve - Voted		
	1111 District Levy - Real Property	0.00	95,044.91
	1112 District Levy - Personal Property	0.00	2,154.97
	1114 District Levy - Pers Prop/Mobile Homes	0.00	996.46
	1190 Penalties and Interest on Taxes	0.00	241.77
	1510 Interest Earnings	0.00	11,900.50
	9710 Residual Equity Transfers In	0.00	4,466.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>107,671.05</u>	<u>114,805.07</u>

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

PRC	Program	Function	Object	2018 Value	2019 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		4XXX	Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	25,886.74	0.00	
612	Building Reserve - Voted					
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	0.00	47,508.36	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>25,886.74</u>	<u>47,508.36</u>	



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Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance					500,703.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					114,805.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					47,508.36	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					567,999.76	(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	2018 Value	2019 Value
	1970 Services Provided Other Funds	164,878.96	150,918.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>164,878.96</u>	<u>150,918.36</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 78

PRC	Program	Function	Object	2018 Value	2019 Value
	920 Enterprise or Internal Service Programs				
	32XX Enterprise Services				
			3XX Purchased Professional and Technical Services	149,120.92	143,254.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>149,120.92</u>	<u>143,254.32</u>

Schedule Of Changes Worksheet

Fund Code 78

Beginning Fund Balance	53,830.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	150,918.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	143,254.32	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	61,494.25	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

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

PRC	Revenue	2018 Value	2019 Value
	1510 Interest Earnings	7.82	24.50
	1XXX Revenues from Student Activities	37,031.13	39,440.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>37,038.95</u>	<u>39,464.67</u>

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

PRC	Program	Function	Object	2018 Value	2019 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	34,165.64	44,212.99
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>34,165.64</u>	<u>44,212.99</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	82,825.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	39,464.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	44,212.99	(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)	78,076.69	(5)



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Detail Expenditure

Fund	Account	Description	2018 Value	2019 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	420,798.89	428,127.52
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	2,693,675.26	2,708,261.74
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	5,829.63	7,838.52
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	3,229.32	3,343.35
XX	XXX 26XX 41X	Energy Utility Services	168,352.99	155,179.08
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	13,709.54	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	12,177.20	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 355	Technology Contracted Services	0.00	0.00
XX	XXX XXXX 455	Technology Repairs and Rental	0.00	0.00
XX	XXX XXXX 535	Technology Communication Services	23,955.02	28,700.91
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	0.00	1,660.00
XX	XXX XXXX 645	Online Textbooks/E-Books	18,475.38	0.00
XX	XXX XXXX 682	Technology Supplies	0.00	40,391.00
XX	XXX XXXX 735	Technology Equipment and Software	0.00	0.00



Trustees' Financial Summary

FY2018-19

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14 Fergus County

0258 Lewistown Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	129,791.34
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	129,791.34

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	43,263.78
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	186,899.53
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	1,257,212.32
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

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

Percentage of Special Ed Funding FY2021 Maximum Budget: 100%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	850,200.65	100,030.72	0.00	0.00	0.00
280	1XXX	2XX	204,531.13	26,908.14	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	649.11	1,660.00	0.00	0.00	0.00
280	1XXX	6XX	2,177.94	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	12.00	0.00	0.00	0.00	0.00
280	221X	2XX	2.57	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	192.76	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	70,847.30	0.00	0.00	0.00	0.00
Totals			1,128,613.46	128,598.86	0.00	0.00	0.00

1,257,212.32

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

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY19 in TEAMS.



Trustees' Financial Summary

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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	482,504.46	0.00	0.00	0.00	482,504.46
Buildings	5,591,800.75	0.00	0.00	0.00	5,591,800.75
Machinery and Equipment	1,877,868.05	33,519.01	118,726.85	85,525.00	1,944,588.91
Totals at Historical Cost	8,182,055.40	33,519.01	118,726.85	85,525.00	8,248,776.26
Depreciation					
Improvement Accum	273,063.10	0.00	20,638.75	0.00	293,701.85
Building Accum	2,849,449.41	8,732.64	176,895.43	0.00	3,035,077.48
Machinery and Equipment Accum	1,473,439.94	33,519.01	108,870.27	85,525.00	1,530,304.22
Total Accumulated Depreciation	4,595,952.45	42,251.65	306,404.45	85,525.00	4,859,083.55
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	3,586,102.95	-8,732.64	-187,677.60	0.00	3,389,692.71

* 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

FY2018-19

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0258 Lewistown Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2018	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2019) [a+b-c-d]	(f) Current Portion Due FY2020	(g) Long-Term Portion Due FY2021
Governmental Activities *							
Compensated Absences	291,494.65	0.00	0.00	17,489.55	274,005.10	0.00	274,005.10
Other Post Employment Benefits	2,726,534.18	0.00	0.00	0.00	2,726,534.18	0.00	0.00
Other	45,000.00	20,100.00	0.00	0.00	65,100.00	0.00	65,100.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	3,063,028.83	20,100.00	0.00	17,489.55	3,065,639.28	0.00	339,105.10

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

FY2018-19

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14 Fergus County

0258 Lewistown Elem

Net Pension Liability FY2019

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	1,588,473.60	109,311.95	0.00	1,697,785.55
Net Pension - TRS	4,859,541.05	809,795.35	0.00	5,669,336.40