

Submit ID: 0258-34645873

14 Fergus County 0258 Lewistown Elem

Due Dates:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213) County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

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

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

	Certification					
Business Manager/Clerk:	Rebekah Rhoades	Phone #: (406) 535-8777				
(Signature)		(Date)				
Chair, Board of Trustees:	Barbara Thomas					
(Signature)		(Date)				
County Superintendent:	Rhonda Long					
(Signature)		(Date)				

Software

Accounting Package: CSA/Infinite Visions

For FY14 did the district employ a certified special education director?

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, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA#
102	Garfield Donations	LOCAL	2009	
103	Highland Park Donations	LOCAL	2009	
104	Lewis & Clark Donations	LOCAL	2009	
105	LJHS Donations	LOCAL	2009	
107	MT State Reading Council Grant	STATE		
113	School Breakfast	STATE	2013	
114	School Wellness in Action Grant	FEDERAL		
147	Junior High Band Rental	LOCAL		
191	Fund 191 Residual Equity	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	
777	MDT Safe Routes to School	STATE	2013	



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	ASSETS, LIABILITIES, AND FUND BALANCE	General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
AS	SETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	463,661.93	529,936.74	605,005.31	15,087.57
02	Taxes Receivable - Real and Personal (120-149)	64,980.68	10,442.88	194.34	
03	Taxes Receivable - Protested (150-159)	55,148.70	13,356.78	189.56	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				53,398.20
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	583,791.31	553,736.40	605,389.21	68,485.77
DE	FERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	ABILITIES				
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				
DE	FERRED INFLOWS				
36	Deferred Inflows (680)	120,129.38	23,799.66	383.90	11,180.81
FU	ND BALANCE/EQUITY				
37	Reserve for Inventories (951)				53,398.20
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	463,661.93	529,936.74	605,005.31	3,906.76
52	TOTAL FUND BALANCE/EQUITY	463,661.93	529,936.74	605,005.31	57,304.96
53	TOTAL LIABILITIES AND FUND BALANCE	583,791.31	553,736.40	605,389.21	68,485.77



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		Tuition Fund	Retirement Fund	Miscellaneous	Adult Education
	ASSETS, LIABILITIES, AND FUND BALANCE	(13)	(14)	Programs Fund (15)	Fund (17)
AS	SETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	357.43	228,427.54	484,424.30	
02	Taxes Receivable - Real and Personal (120-149)	802.10			
03	Taxes Receivable - Protested (150-159)	126.62			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			78,564.07	
06	Other Current Assets (190-210)			7,727.81	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)			2,500.00	
20	TOTAL ASSETS AND OTHER DEBITS	1,286.15	228,427.54	573,216.18	
DE	FERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	ABILITIES				
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				
DE	FERRED INFLOWS				
36	Deferred Inflows (680)	928.72			
FU	ND BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	357.43	228,427.54	573,216.18	
52	TOTAL FUND BALANCE/EQUITY	357.43	228,427.54	573,216.18	
53	TOTAL LIABILITIES AND FUND BALANCE	1,286.15	228,427.54	573,216.18	-



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	ASSETS, LIABILITIES, AND FUND BALANCE	Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
AS	SETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)			9,922.27	52,732.52
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			9,922.27	52,732.52
DE	FERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	ABILITIES				
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				
DE	FERRED INFLOWS				
36	Deferred Inflows (680)				
FU	ND BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			9,922.27	52,732.52
52	TOTAL FUND BALANCE/EQUITY			9,922.27	52,732.52
53	TOTAL LIABILITIES AND FUND BALANCE			9,922.27	52,732.52



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	ASSETS, LIABILITIES, AND FUND BALANCE	Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASS	SETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	87,569.97			
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	87,569.97			
DE	FERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	ABILITIES				
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				
DE	FERRED INFLOWS				
36	Deferred Inflows (680)				
FU	ND BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	87,569.97			
52	TOTAL FUND BALANCE/EQUITY	87,569.97			
53	TOTAL LIABILITIES AND FUND BALANCE	87,569.97	_		



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		Technology Fund	Flexibility Fund	Permanent	Debt Service Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(28)	(29)	Endowment Fund (45)	(50)
AC	SETS AND OTHER DEBITS	(28)	(29)	(45)	(50)
01		57,355.87	158,554.67		1,439,695.27
01	Cash & Investments (101-119) Less Warrants Payable (620)	37,333.87	138,334.07		1,439,093.27
02	Taxes Receivable - Real and Personal (120-149)	2,648.15			5,133.91
03	Taxes Receivable - Protested (150-159)	2,125.39			4,275.87
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)				
20	TOTAL ASSETS AND OTHER DEBITS	62,129.41	158,554.67		1,449,105.05
DE	FERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	ABILITIES				
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				
DE	FERRED INFLOWS				
36	Deferred Inflows (680)	4,773.54			9,409.78
FU	ND BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
48	Fund Balance for Budget	57,355.87	158,554.67		1,439,695.27
52	TOTAL FUND BALANCE/EQUITY	57,355.87	158,554.67		1,439,695.27
53	TOTAL LIABILITIES AND FUND BALANCE	62,129.41	158,554.67		1,449,105.05



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	ASSETS, LIABILITIES, AND FUND BALANCE	Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASS	SETS AND OTHER DEBITS		. ,	· · · · · · · · · · · · · · · · · · ·	. ,
01	Cash & Investments (101-119) Less Warrants Payable (620)	18,388.94	715,778.67		
02	Taxes Receivable - Real and Personal (120-149)		4,173.28		
03	Taxes Receivable - Protested (150-159)		3,385.48		
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	18,388.94	723,337.43		
DE	FERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	ABILITIES				
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)				
35	TOTAL LIABILITIES				
DE	FERRED INFLOWS				
36	Deferred Inflows (680)		7,558.76		
FU	ND BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	18,388.94	715,778.67		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	18,388.94	715,778.67		



Trustees' Financial Summary

FY2013-14

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53	TOTAL LIABILITIES AND FUND	18,388.94	723,337.43	
	BALANCE			

	ASSETS, LIABILITIES, AND FUND BALANCE	Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
_	SETS 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				
DE	FERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	ABILITIES				
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)				
35	TOTAL LIABILITIES				
DE	FERRED INFLOWS				
36	Deferred Inflows (680)				
FU	ND 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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	ASSETS, LIABILITIES, AND FUND BALANCE	Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASS	SETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)			14,681.66	
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			14,681.66	
DE	FERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	ABILITIES				
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)				
35	TOTAL LIABILITIES				
DE	FERRED INFLOWS				
36	Deferred Inflows (680)				
FUI	ND BALANCE/EQUITY				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			14,681.66	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			14,681.66	
53	TOTAL LIABILITIES AND FUND BALANCE			14,681.66	



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	ASSETS, LIABILITIES, AND FUND BALANCE	Private Purpose Trust (spend interest (81)	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85)
AS	SETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)			69,775.16	
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			69,775.16	
DE	FERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	ABILITIES				
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				
DE	FERRED INFLOWS				
36	Deferred Inflows (680)				
FU.	ND BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			69,775.16	
52	TOTAL FUND BALANCE/EQUITY			69,775.16	
53	TOTAL LIABILITIES AND FUND BALANCE			69,775.16	



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	ASSETS, LIABILITIES, AND FUND BALANCE	Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASS	SETS 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				
LIA	ABILITIES				
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				
FU	ND BALANCE/EQUITY				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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	ASSETS, LIABILITIES, AND	Agency - A	Agency - B	Agency - C	Agency - D
	FUND BALANCE	(90)	(91)	(92)	(93)
ASS	SETS 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				
LIA	ABILITIES				
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				
FU	ND BALANCE/EQUITY				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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	ASSETS, LIABILITIES, AND FUND BALANCE	Agency - E (94)	Cafeteria/Flex Plan Fund (95)	
ASSETS A	AND OTHER DEBITS			
1 1	& Investments (101-119) Less nts Payable (620)			
04 Receiva	ables from Other Funds (160-179)			
05 Due Fr	rom Other Governments (180)			
06 Other 0	Current Assets (190-210)			
20 TOTAI	L ASSETS AND OTHER DEBITS			
LIABILIT	ΓΙΕS			
22 Payable	e to Other Funds (601-606)			
23 Due to	Other Governments (611)			
24 Warran	nts Payable (620)			
25 Other O	Current Liabilities (621-679)			
35 ТОТАІ	L LIABILITIES			
FUND BA	ALANCE/EQUITY			
52 TOTAI	L FUND BALANCE/EQUITY			
53 TOTAL BALAN	L LIABILITIES AND FUND NCE			



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Revenue	2013 Value	2014 Value
	1111 District Levy - Real Property	1,451,877.53	1,336,935.42
	1112 District Levy - Personal Property	85,998.56	69,865.93
	1114 District Levy - Pers Prop/Mobile Homes	16,639.25	16,104.00
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	17,668.04	148,719.46
	1190 Penalties and Interest on Taxes	5,234.99	5,846.16
	1510 Interest Earnings	5,236.07	5,153.48
	1900 Other Revenue from Local Sources	210.00	0.00
	3110 Direct State Aid	2,062,207.36	2,104,915.09
	3111 Quality Educator	195,807.46	200,918.02
	3112 At Risk Student	25,233.14	30,349.48
	3113 Indian Education For All	17,299.20	17,238.00
	3114 American Indian Achievement Gap	3,200.00	3,600.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	349,036.76	333,591.56
	3116 Data For Achievement	0.00	8,450.00
	3117 State Tuition for State Placement	0.00	30,355.15
	3120 State Guaranteed Tax Base Aid	958,372.48	1,006,780.80
	3444 State School Block Grant	348,923.41	348,923.41
	3446 SB372 Block Grant Reimbursement	34,086.33	0.00
	6100 Material Prior Period Revenue Adjustments	7,244.58	2,981.92
Total	Current Revenues, Other Financing Sources and Residual Equity		
Trans	fers In:	5,584,275.16	5,670,727.88

PRC	Program	Function	Object	2013 Value	2014 Value
	1XX Regular	r Education Pr	ograms - Elementary/Secondary		
		1XXX Instru	action		
			1XX Personal Services - Salaries	2,154,112.57	2,243,872.11
			2XX Personal Services - Employee Benefits	255,688.39	289,351.62
			3XX Purchased Professional and Technical Services	8,370.00	7,590.00
			4XX Purchased Property Services	23,569.35	30,147.49
			5XX Other Purchased Services	2,167.58	1,554.00
			6XX Supplies and Materials	115,746.68	95,170.60
			7XX Property and Equipment Acquisition	16,444.00	0.00
			810 Dues and Fees	550.99	257.00
		21XX Suppo	ort Services - Students		
			1XX Personal Services - Salaries	120,156.98	91,624.10
			2XX Personal Services - Employee Benefits	15,758.69	8,470.54
			3XX Purchased Professional and Technical Services	23,758.81	29,123.60
			5XX Other Purchased Services	6,795.49	7,073.87
			6XX Supplies and Materials	306.72	178.77
			810 Dues and Fees	0.00	119.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Name	PRC	Program	Function	Object	2013 Value	2014 Value
1XX Personal Services - Salaries 42,012.50 42,853.00 2XX Personal Services - Employee Benefits 7,366.50 7,803.02 3XX Purchased Professional and Technical Services 670.00 720.25 4XX Purchased Professional and Technical Services 0.00 2,268.63 5XX Other Purchased Services 4,091.34 1,984.44 6XX Supplies and Materials 3,411.29 1,408.11 810 Dues and Fees 391.28 401.26 222X Educational Media Services 121,694.05 121,631.75 2XX Personal Services - Salaries 121,694.05 121,631.75 2XX Personal Services - Employee Benefits 1,348.42 16,082.89 3XX Purchased Professional and Technical Services 5,041.68 5,719.50 6XX Supplies and Materials 22,701.62 14,486.08 23XX Support Services - General Administration 1XX Personal Services - Employee Benefits 1,369.42 15,611.15 3XX Purchased Professional and Technical Services 3,845.02 76,853.07 2XX Personal Services - Employee Benefits 1,369.42 15,611.15 3XX Purchased Professional and Technical Services 8,861.18 7,877.33 4XX Purchased Professional and Technical Services 244.93 0.00 5,500.00 2,095.38 3,190.13 3,190.00		1XX Regular	r Education Pi	ograms - Elementary/Secondary		
2XX Personal Services - Employee Benefits 7,366,50 7,803.02 3XX Purchased Professional and Technical Services 670,00 720,25 4XX Purchased Property Services 0,00 2,268,65 5XX Other Purchased Services 4,091,34 1,984,44 6XX Supplies and Materials 3,411,29 1,408,11 810 Dues and Fees 391,28 401,26 **** Exployee Benefits 121,694.05 121,631,75 2XX Personal Services - Employee Benefits 15,348,42 16,082,89 3XX Purchased Professional and Technical Services 5,041,68 5,719,50 3XX Purchased Professional and Technical Services 2,041,68 5,719,50 3XX Support Services - General Administration 15,369,42 15,611,15 1XX Personal Services - Employee Benefits 15,369,42 15,611,15 3XX Purchased Professional and Technical Services 244,93 0,00 5XX Other Purchased Services 13,907,03 15,744,67 6XX Supplies and Materials 1,890,60 2,055,38 8 10 Dues and Fees 1,397,40 2,000,00 5XX Other Purchased Services - Salaries 329,506,83 337,745,05			221X Impro			
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810 Dues and Fees 1,215.00 1,215.00 25XX Support Services - Business 1XX Personal Services - Salaries 164,248.91 158,028.56 2XX Personal Services - Employee Benefits 27,333.01 28,449.99 3XX Purchased Professional and Technical Services 10,210.82 13,986.92 4XX Purchased Property Services 9,970.67 9,077.97 5XX Other Purchased Services 10,373.49 5,886.72 6XX Supplies and Materials 15,903.90 9,611.56 810 Dues and Fees 1,139.00 971.50 26XX Operation and Maintenance of Plant Services 1XX Personal Services - Salaries 271,217.77 263,098.81 2XX Personal Services - Employee Benefits 78,693.29 77,616.33 3XX Purchased Professional and Technical Services 14,290.07 4,790.59 4XX Purchased Property Services 235,356.62 250,806.03 5XX Other Purchased Services 31,247.83 42,593.92				6XX Supplies and Materials		
1XX Personal Services - Salaries 164,248.91 158,028.56 2XX Personal Services - Employee Benefits 27,333.01 28,449.99 3XX Purchased Professional and Technical Services 10,210.82 13,986.92 4XX Purchased Property Services 9,970.67 9,077.97 5XX Other Purchased Services 10,373.49 5,886.72 6XX Supplies and Materials 15,903.90 9,611.56 810 Dues and Fees 1,139.00 971.50 26XX Operation and Maintenance of Plant Services 1XX Personal Services - Salaries 271,217.77 263,098.81 2XX Personal Services - Employee Benefits 78,693.29 77,616.33 3XX Purchased Professional and Technical Services 14,290.07 4,790.59 4XX Purchased Property Services 235,356.62 250,806.03 5XX Other Purchased Services 31,247.83 42,593.92					1,215.00	1,215.00
2XX Personal Services - Employee Benefits 27,333.01 28,449.99 3XX Purchased Professional and Technical Services 10,210.82 13,986.92 4XX Purchased Property Services 9,970.67 9,077.97 5XX Other Purchased Services 10,373.49 5,886.72 6XX Supplies and Materials 15,903.90 9,611.56 810 Dues and Fees 1,139.00 971.50 26XX Operation and Maintenance of Plant Services 1XX Personal Services - Salaries 271,217.77 263,098.81 2XX Personal Services - Employee Benefits 78,693.29 77,616.33 3XX Purchased Professional and Technical Services 14,290.07 4,790.59 4XX Purchased Property Services 235,356.62 250,806.03 5XX Other Purchased Services 31,247.83 42,593.92			25XX Suppo	ort Services - Business		
3XX Purchased Professional and Technical Services 10,210.82 13,986.92 4XX Purchased Property Services 9,970.67 9,077.97 5XX Other Purchased Services 10,373.49 5,886.72 6XX Supplies and Materials 15,903.90 9,611.56 810 Dues and Fees 1,139.00 971.50 26XX Operation and Maintenance of Plant Services 1XX Personal Services - Salaries 271,217.77 263,098.81 2XX Personal Services - Employee Benefits 78,693.29 77,616.33 3XX Purchased Professional and Technical Services 14,290.07 4,790.59 4XX Purchased Property Services 235,356.62 250,806.03 5XX Other Purchased Services 31,247.83 42,593.92					164,248.91	158,028.56
4XX Purchased Property Services 9,970.67 9,077.97 5XX Other Purchased Services 10,373.49 5,886.72 6XX Supplies and Materials 15,903.90 9,611.56 810 Dues and Fees 1,139.00 971.50 26XX Operation and Maintenance of Plant Services 1XX Personal Services - Salaries 271,217.77 263,098.81 2XX Personal Services - Employee Benefits 78,693.29 77,616.33 3XX Purchased Professional and Technical Services 14,290.07 4,790.59 4XX Purchased Property Services 235,356.62 250,806.03 5XX Other Purchased Services 31,247.83 42,593.92					-	·
5XX Other Purchased Services 10,373.49 5,886.72 6XX Supplies and Materials 15,903.90 9,611.56 810 Dues and Fees 1,139.00 971.50 26XX Operation and Maintenance of Plant Services 1XX Personal Services - Salaries 271,217.77 263,098.81 2XX Personal Services - Employee Benefits 78,693.29 77,616.33 3XX Purchased Professional and Technical Services 14,290.07 4,790.59 4XX Purchased Property Services 235,356.62 250,806.03 5XX Other Purchased Services 31,247.83 42,593.92						•
6XX Supplies and Materials 15,903.90 9,611.56 810 Dues and Fees 1,139.00 971.50 26XX Operation and Maintenance of Plant Services 1XX Personal Services - Salaries 271,217.77 263,098.81 2XX Personal Services - Employee Benefits 78,693.29 77,616.33 3XX Purchased Professional and Technical Services 14,290.07 4,790.59 4XX Purchased Property Services 235,356.62 250,806.03 5XX Other Purchased Services 31,247.83 42,593.92					·	
810 Dues and Fees 1,139.00 971.50 26XX Operation and Maintenance of Plant Services 1XX Personal Services - Salaries 271,217.77 263,098.81 2XX Personal Services - Employee Benefits 78,693.29 77,616.33 3XX Purchased Professional and Technical Services 14,290.07 4,790.59 4XX Purchased Property Services 235,356.62 250,806.03 5XX Other Purchased Services 31,247.83 42,593.92					·	
26XX Operation and Maintenance of Plant Services 1XX Personal Services - Salaries 271,217.77 263,098.81 2XX Personal Services - Employee Benefits 78,693.29 77,616.33 3XX Purchased Professional and Technical Services 14,290.07 4,790.59 4XX Purchased Property Services 235,356.62 250,806.03 5XX Other Purchased Services 31,247.83 42,593.92					,	,
1XX Personal Services - Salaries 271,217.77 263,098.81 2XX Personal Services - Employee Benefits 78,693.29 77,616.33 3XX Purchased Professional and Technical Services 14,290.07 4,790.59 4XX Purchased Property Services 235,356.62 250,806.03 5XX Other Purchased Services 31,247.83 42,593.92			26VV 0		1,139.00	9/1.30
2XX Personal Services - Employee Benefits 78,693.29 77,616.33 3XX Purchased Professional and Technical Services 14,290.07 4,790.59 4XX Purchased Property Services 235,356.62 250,806.03 5XX Other Purchased Services 31,247.83 42,593.92			26XX Opera		271 217 77	263 008 81
3XX Purchased Professional and Technical Services 14,290.07 4,790.59 4XX Purchased Property Services 235,356.62 250,806.03 5XX Other Purchased Services 31,247.83 42,593.92						·
4XX Purchased Property Services 235,356.62 250,806.03 5XX Other Purchased Services 31,247.83 42,593.92						
5XX Other Purchased Services 31,247.83 42,593.92						,
				6XX Supplies and Materials		
7XX Property and Equipment Acquisition 7,099.10 0.00				7XX Property and Equipment Acquisition	7,099.10	0.00



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14 Fergus County 0258 Lewistown Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

PRC	Program	Function	Object	2013 Value	2014 Value
	1XX Regula		rograms - Elementary/Secondary ation and Maintenance of Plant Services		
		20AA Opera	810 Dues and Fees	310.00	921.00
		4XXX Facili	ities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	67,788.91	0.00
	280 Special I	Education - Lo	ocal and State		
		1XXX Instru	uction		
			1XX Personal Services - Salaries	745,739.65	736,503.53
			2XX Personal Services - Employee Benefits	125,143.74	140,505.34
			4XX Purchased Property Services	0.00	100.00
			5XX Other Purchased Services	47.30 6,213.51	0.00
		221W I	6XX Supplies and Materials	0,213.31	7,980.61
		221X Impro	vement of Instruction Services	769.90	0.00
			5XX Other Purchased Services 6XX Supplies and Materials	269.95	0.00
		27VV 64		207.73	0.00
		2/XX Stude	nt Transportation Services 1XX Personal Services - Salaries	3,162.63	6,057.19
			2XX Personal Services - Employee Benefits	227.54	257.99
		62VV Dosou	arces Transferred to Other School Districts or Cooperatives	227.31	231.99
		UZAA KESUU	920 Resources Transferred to Other School Districts or Cooperatives	35,875.19	66,163.90
	316 Data Fo	r Achievement		,	,
	310 Data Fo		ort Services - Business		
			3XX Purchased Professional and Technical Services	0.00	1,006.66
			6XX Supplies and Materials	0.00	2,780.50
	365 Indian E	Education for A	All - OTO & Ongoing		
		1XXX Instru	uction		
			1XX Personal Services - Salaries	11,461.54	12,240.68
			2XX Personal Services - Employee Benefits	1,637.11	1,784.74
	710 School S	Sponsored Exti	racurricular Activities		
		27XX Stude	nt Transportation Services		
			3XX Purchased Professional and Technical Services	301.50	0.00
			4XX Purchased Property Services	556.44	0.00
			6XX Supplies and Materials	1,613.59	0.00
		34XX Extra	curricular - Activities		
			1XX Personal Services - Salaries	7,469.37	7,223.46
			2XX Personal Services - Employee Benefits	224.04	422.51
	720 School S	Sponsored Athl			
		27XX Stude	nt Transportation Services		
			3XX Purchased Professional and Technical Services	0.00	273.04
			4XX Purchased Property Services	0.00	868.99
			5XX Other Purchased Services 6XX Supplies and Materials	3.64 0.00	87.21 4,828.20
			OAA Supplies and infactions	0.00	4,020.20



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14 Fergus County 0258 Lewistown Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

PRC	Program	Function	Object			2013 Value	2014 Value
	720 School S	ponsored Athl	letics				
		35XX Extra	curricular - Athletics				
			1XX Personal Service	ces - Salaries		43,643.39	44,850.54
			2XX Personal Service	ces - Employee Benefits	1	2,075.33	2,349.57
			Services	0.00	78.78		
	910 Food Se	rvices					
		31XX Food	Services				
			1XX Personal Service	ces - Salaries		83,312.09	86,008.40
			2XX Personal Service	ces - Employee Benefits	}	20,256.44	20,674.63
			5XX Other Purchase	ed Services		579.00	393.96
	999 Undistri	buted					
		62XX Resou	rces Transferred to C	ther School Districts o	r Cooperatives		
			920 Resources Trans	sferred to Other School	Districts or Cooperatives	0.00	55,356.76
		9999 Undist	ributed				
			892 Material Prior P	eriod Expenditure Adju	stments	1,388.79	0.00
	Current Exp y Transfers	-	Other Financing l	Jses and Residual		5,595,486.54	5,679,080.77
			Scho	edule Of Changes V	Vorksheet		
Beginn	ing Fund Balan	ice				:	551,077.77 (1)
m . 10		0.1 7				_	< · · ·
Total C	urrent Revenue	es, Other Finan	cing Sources and Resid	lual Equity Transfers In		5,0	670,727.88 (2)
Total C	Current Expendi	tures, Other Fi	nancing Uses and Resi	dual Equity Transfers O	out	5,0	679,080.77 (3)
Increas	e/Decrease of F	Reserve for Inve	entories				
Th	nis Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increas	e/Decrease of F	Reserve for Enc	cumbrances				
Th	nis Year	0.00	Less Last Year	79,062.95	(4b)	-79,062.95	
							-79,062.95 (4)
Ending	Fund Balance	(1+2-3+4)				2	463,661.93 (5)



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14 Fergus County 0258 Lewistown Elem

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

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

PRC	Revenue	2013 Value	2014 Value
	1111 District Levy - Real Property	322,065.51	220,631.23
	1112 District Levy - Personal Property	20,264.04	12,165.32
	1114 District Levy - Pers Prop/Mobile Homes	3,981.12	2,786.45
	1190 Penalties and Interest on Taxes	1,362.08	1,189.40
	1510 Interest Earnings	5,469.62	6,529.91
	2220 County On-Schedule Trans Reimb	78,173.48	71,024.77
	3210 State On-Schedule Trans Reimb	78,819.59	71,024.77
	3444 State School Block Grant	20,360.95	20,360.95
	3446 SB372 Block Grant Reimbursement	9,339.42	0.00
	5200 Sale or Compensation for Loss of Assets	0.00	71.62
Total	Current Revenues, Other Financing Sources and Residual Equity		
Trans	fers In:	539,835.81	405,784.42

PRC	Program	Function	Object	2013 Value	2014 Value
	1XX Regula	r Education Pi	rograms - Elementary/Secondary		
		23XX Suppo	ort Services - General Administration		
			1XX Personal Services - Salaries	9,623.73	9,499.45
			2XX Personal Services - Employee Benefits	1,869.37	1,903.68
			3XX Purchased Professional and Technical Services	0.00	536.00
		25XX Suppo	ort Services - Business		
			1XX Personal Services - Salaries	34,917.16	30,180.50
			2XX Personal Services - Employee Benefits	6,350.25	6,507.02
		26XX Opera	ation and Maintenance of Plant Services		
			4XX Purchased Property Services	5,544.64	7,680.06
			5XX Other Purchased Services	481.02	1,816.47
		27XX Stude	nt Transportation Services		
			1XX Personal Services - Salaries	195,391.36	196,237.31
			2XX Personal Services - Employee Benefits	38,084.97	40,890.08
			3XX Purchased Professional and Technical Services	1,169.32	8,478.62
			4XX Purchased Property Services	3,709.38	4,108.85
			5XX Other Purchased Services	5,407.70	5,005.03
			6XX Supplies and Materials	79,241.89	77,611.12
			7XX Property and Equipment Acquisition	25.13	383,566.16
	280 Special I	Education - Lo	ocal and State		
		27XX Stude	nt Transportation Services		
			1XX Personal Services - Salaries	35,809.79	40,707.53
			2XX Personal Services - Employee Benefits	7,162.53	7,137.45



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14 Fergus County 0258 Lewistown Elem

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

Total Current Expe	nditures, (Other Financing Us	es and Residual				
Equity Transfers O	ut:				424,788.24	821,	,865.33
		Sched	ule Of Changes V	Vorksheet			
Beginning Fund Balance						946,017.65	(1)
Total Current Revenues,	Other Financ	ing Sources and Residua	al Equity Transfers In			405,784.42	(2)
Total Current Expenditur	res, Other Fin	ancing Uses and Residu	al Equity Transfers Ou	ut		821,865.33	(3)
Increase/Decrease of Res	serve for Inve	ntories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Res	serve for Encu	ımbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1	+ 2 - 3 + 4)					529,936.74	(5)



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14 Fergus County 0258 Lewistown Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

PRC	Revenue					2013 Value	2014 V	alue
	1111 District Levy - I	Real Pro	operty			27.76		20.98
	1114 District Levy -	Pers Pro	p/Mobile Homes			0.60		0.52
	1117 District Levy - 1	Distn of	Pr Yr's Prot/Dlq Taxes			7.10		0.00
	1190 Penalties and In	9.86		6.72				
	1510 Interest Earning	gs				4,826.65	4,	543.77
Total	Current Revenues	, Othe	er Financing Sourc	es and Residual E	quity			
Trans	sfers In:					4,871.97	4,	,571.99
<mark>Curre</mark>	ent Expenditures,	Other	Financing Uses an	<mark>d Residual Equity</mark>	Transfers Out:			
PRC	Program Fund	ction	Object			2013 Value	2014 V	alue
Total	27XX	Studer	ograms - Elementary/S at Transportation Serv 6XX Supplies and Ma 7XX Property and Equ	ices tterials uipment Acquisition		1,773.40 152,595.85		,286.00 ,861.27
	Current Expendit y Transfers Out:	ures, c	Other Financing U	ses and Residual		154,369.25	68	147.27
29410	<i>y</i> 1141151615 3 466		Caboo	lule Of Changes V	Voulshoot	10 1,5 0> 12		,
			Sched	fule Of Changes v	v of Ksheet			
Beginn	ing Fund Balance					(668,580.59	(1)
Total C	Current Revenues, Other	r Financ	ing Sources and Residu	ual Equity Transfers In			4,571.99	(2)
Total C	Current Expenditures, O	ther Fin	ancing Uses and Residu	ual Equity Transfers O	ut		68,147.27	(3)
Increas	e/Decrease of Reserve	for Inve	entories					
Tł	nis Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increas	e/Decrease of Reserve	for Enc	umbrances					
Tł	nis Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending	Fund Balance (1 + 2 -	3 + 4)				(605,005.31	(5)



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14 Fergus County 0258 Lewistown Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

PRC	Revenue			2013 Value	2014 Value
	1510 Interest	Earnings		509.74	155.33
		l School Lunch	n Program	258,679.28	253,667.85
	1630 Catering		10,691.19	4,615.72	
		evenue from L	197.00	0.00	
	3220 State Fo	ood Services M	3,438.61	0.00	
	4550 Federal	Child Nutrition	n	247,923.35	254,580.18
	5200 Sale or	Compensation	for Loss of Assets	320.00	70.00
Total	Current Re	venues, Oth	er Financing Sources and Residual Equity		
Trans	fers In:			521,759.17	513,089.08
Curre	ent Expendi	tures, Other	Financing Uses and Residual Equity Transfers Out:		
PRC	Program	Function	Object	2013 Value	2014 Value
	910 Food Se	rvices			
		25XX Suppo	ort Services - Business		
			1XX Personal Services - Salaries	7,319.82	7,370.08
			2XX Personal Services - Employee Benefits	578.50	511.41
		31XX Food	Services		
			1XX Personal Services - Salaries	203,039.86	170,966.11
			2XX Personal Services - Employee Benefits	29,458.16	36,629.53
			3XX Purchased Professional and Technical Services	3,406.54	3,938.27
			4XX Purchased Property Services	2,778.63	3,548.20
			5XX Other Purchased Services	1,419.57	2,318.00
			6XX Supplies and Materials	318,053.04	316,256.17
			7XX Property and Equipment Acquisition	22,990.35	0.00
			810 Dues and Fees	2,995.07	2,775.17
Total	Current Ex	penditures,	Other Financing Uses and Residual		
Equit	y Transfers	Out:		592,039.54	544,312.94



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Schedule Of Changes Worksheet								
Beginning Fund Balance 78,166.20 (1								
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In 513,089.08								
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out 544,3							(3)	
Increase/Decrease of R	eserve for Inve	ntories						
This Year	53,398.20	Less Last Year	43,035.58	(4a)	10,362.62			
Increase/Decrease of R	eserve for Encu	imbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00			
						10,362.62	(4)	
Ending Fund Balance (1 + 2 - 3 + 4) 57,304.96 (5)							(5)	



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

PRC	Revenue					2013 Value	2014 V	alue
	1111 District Le	evy - Real Pro	perty			0.80	18,	050.27
	1112 District Levy - Personal Property							534.26
	1114 District Le	0.00		126.71				
	1190 Penalties a	and Interest or	n Taxes			0.19		19.16
	1510 Interest Ea	arnings				0.00		3.21
Total	Current Reve	nues, Othe	r Financing Sourc	es and Residual E	Equity			
Trans	fers In:					0.99	18,	733.61
<mark>Curre</mark>	ent Expenditu	res, Other	Financing Uses and	<mark>d Residual Equit</mark> y	y Transfers Out:			
PRC	Program	Function	Object			2013 Value	2014 V	alue
	280 Special Ed	ucation - Loc 1XXX Instru						
	-	17 1 7171 111301 U	1XX Personal Service	s - Salaries		0.00	11.	497.11
			2XX Personal Service		S	0.00		501.51
			5XX Other Purchased	Services		0.00	2,	380.00
Total	Current Expe	enditures, (Other Financing Us	ses and Residual				
	y Transfers O					0.00	18	,378.62
			Sched	<mark>lule Of Changes V</mark>	Worksheet			
Beginn	ing Fund Balance						2.44	(1)
Total C	urrent Revenues,	Other Financ	ing Sources and Residu	al Equity Transfers In	1		18,733.61	(2)
Total C	urrent Expenditur	res, Other Fin	ancing Uses and Residu	ual Equity Transfers C	Out		18,378.62	(3)
Increase	e/Decrease of Res	serve for Inve	ntories					
Th	is Year	0.00	Less Last Year	0.00	(4a)	0.00		
	e/Decrease of Res	serve for Encu	umbrances					
Th	is Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending	Fund Balance (1	+ 2 - 3 + 4)					357.43	(5)



PRC Revenue

Trustees' Financial Summary FY2013-14

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2013 Value

2014 Value

14 Fergus County 0258 Lewistown Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

	1510 Interest 2240 County	Earnings Retirement Dis	stribution	3,160.03 584,495.56	1,975.20 789,842.56
	Current Re fers In:	venues, Oth	er Financing Sources and Residual Equity	587,655.59	791,817.76
<mark>Curre</mark>	ent Expendi	tures, Other			
PRC	Program	Function	Object	2013 Value	2014 Value
	1XX Regula	r Education Pi 1XXX Instr	rograms - Elementary/Secondary uction		
			2XX Personal Services - Employee Benefits 810 Dues and Fees	318,501.80 0.00	383,366.36 175,034.46
		21XX Suppo	ort Services - Students 2XX Personal Services - Employee Benefits	17,866.97	14,477.20
		221X Impro	ovement of Instruction Services 2XX Personal Services - Employee Benefits	6,407.44	7,194.57
		222X Educa	tional Media Services 2XX Personal Services - Employee Benefits	17,573.85	19,126.21
		23XX Suppo	ort Services - General Administration 2XX Personal Services - Employee Benefits	12,595.13	13,776.78
		24XX Suppo	ort Services - School Administration 2XX Personal Services - Employee Benefits	48,233.24	52,093.03
		25XX Suppo	ort Services - Business 2XX Personal Services - Employee Benefits	28,833.51	28,714.32
		26XX Opera	ation and Maintenance of Plant Services 2XX Personal Services - Employee Benefits	38,557.84	39,338.39
		27XX Stude	nt Transportation Services 2XX Personal Services - Employee Benefits	26,696.83	28,597.88
	280 Special l	Education - Lo 1XXX Instr			
		27XX Stude	2XX Personal Services - Employee Benefits nt Transportation Services	111,046.38	118,903.73
	365 Indian F	Education for a	2XX Personal Services - Employee Benefits All - OTO & Ongoing	5,461.76	6,705.08
	505 mulan 1	1XXX Instr		1,647.57	1,864.47
	710 School S	-	racurricular Activities curricular - Activities 2XX Personal Services - Employee Benefits	1,121.08	1,112.91
	720 School S	Sponsored Ath	• •	1,121.00	1,112.71



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

PRC	Program	Function	Object			2013 Value	2014 V	alue
	720 School S	ponsored Athle	etics					
		35XX Extrac	curricular - Athletics					
			2XX Personal Services	s - Employee Benefits		5,465.75	6,	141.53
	910 Food Ser	rvices						
		25XX Suppo	ort Services - Business					
			2XX Personal Services	s - Employee Benefits		1,026.25	1,	147.88
		31XX Food S	Services					
			2XX Personal Services	s - Employee Benefits		38,340.17	35,	829.88
Total	Current Exp	penditures, (Other Financing Us	es and Residual				
Equity	y Transfers	Out:				679,375.57	933,	424.68
			Sched	ule Of Changes W	orksheet			
Beginni	ing Fund Balan	ce				3	70,034.46	(1)
Total C	urrent Revenue	es, Other Financ	cing Sources and Residua	al Equity Transfers In		7	91,817.76	(2)
Total C	urrent Expendi	tures, Other Fir	nancing Uses and Residu	al Equity Transfers Ou	t	9	33,424.68	(3)
		,	8	. 1,			,	(-)
Increase	e/Decrease of F	Reserve for Inve	entories					
Th	is Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase	e/Decrease of F	Reserve for Enc	umbrances					
Th	is Year	0.00	Less Last Year	0.00	(4b)	0.00		
					. ,		0.00	(4)
Ending	Fund Balance	(1+2-3+4)				2	28,427.54	(5)



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14 Fergus County 0258 Lewistown Elem

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

PRC	Revenue	2014 Value
102 Ga	rfield Donations	
	1900 Other Revenue from Local Sources	9,417.30
	1920 Contributions/Donations from Private Sources	412.00
	102 Subtotal	9,829.30
103 Hi	ghland Park Donations	
	1900 Other Revenue from Local Sources	2,417.90
	1920 Contributions/Donations from Private Sources	1,009.53
	103 Subtotal	3,427.43
104 Le	wis & Clark Donations	
	1900 Other Revenue from Local Sources	238.59
	1920 Contributions/Donations from Private Sources	550.00
	104 Subtotal	788.59
105 LJ	HS Donations	
	1900 Other Revenue from Local Sources	3,306.00
	1920 Contributions/Donations from Private Sources	641.23
	105 Subtotal	3,947.23
107 M	Γ State Reading Council Grant	
	1920 Contributions/Donations from Private Sources	1,000.00
113 Scl	nool Breakfast	
	3290 State - Other State Grants	3.52
	6100 Material Prior Period Revenue Adjustments	496.48
	113 Subtotal	500.00
114 Scl	nool Wellness in Action Grant	
	4650 Federal Miscellaneous Grants from OPI	808.89
191 Fu	nd 191 Residual Equity	
	6100 Material Prior Period Revenue Adjustments	1,000.00
224 Bu	s Driver Training Symposium	
	1950 Services Provided Other School Districts or Coops	3,296.68
232 Ga	rfield PTO Donations	
	1920 Contributions/Donations from Private Sources	1,481.33
233 Hi	ghland Park PTO Donations	
	1920 Contributions/Donations from Private Sources	8,856.97
234 Le	wis & Clark PTO Donations	
	1920 Contributions/Donations from Private Sources	1,426.43
235 LJ	HS PTO Donations	
•0= :	1920 Contributions/Donations from Private Sources	3,722.01
287 Ag	gregate Reim/Indirects	



PRC Revenue

Trustees' Financial Summary FY2013-14

Submit ID: 0258-34645873

2014 Value

14 Fergus County 0258 Lewistown Elem

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

1960 Services Provided Other Local Governmental Units	PRC Revenue	2014 Value
1960 Services Provided Other Local Governmental Units 2,900;	287 Aggregate Reim/Indirects	
1941 Title 1 - Schoolwide	1950 Services Provided Other School Districts or Coops	3,495.2
### 17the I - Schoolvide ### 4940 Schoolvide Program ### 1900 Other Revenue from Local Sources ### 8,000 #	1960 Services Provided Other Local Governmental Units	5,900.9
4940 Schoolwide Program 403,905.1 542 Elementary Book Fair 1900 Other Revenue from Local Sources 8,312.2 566 Moodie Donation 1920 Contributions/Donations from Private Sources 8,000.0 533 District Reimbursements 9,754.3 3356 Medicaid Comprehensive School & Community Treatment Services (CSCT) 229,219.3 3357 Montana Administrative Claiming Reimbursement 23,200.5200 Sale or Comprehensive Adjustments 515,230.6100 Material Prior Period Revenue Adjustments 515,230.633 Subtotal 277,605. Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: 747,303. Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: PRC Program Function Object 2014 Value 102 Garfield Donations 1XXX Regular Education Programs - Elementary/Secondary 1XXX Instruction 5XX Other Purchased Services 5,077.6XX Supplies and Materials 11XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials 1,452. 103 Highland Park Donations 11XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials 1,452. 104 Lewis & Clark Donations 1,1452. 105 Lewis & Clark Donations 1,1452. 107 Lewis & Clark Donations 1,1452. 108 Highland Park Donations 1,1452. 109 Lewis & Clark Donations 1,1452. 109 Lewis & Clark Donations 1,1452. 109 Lewis & Clark Donations 1,1452. 100 Lewis & Clark Donations 1,1452.	287 Subtotal	9,396.2
1900 Other Revenue from Local Sources 8,312.	494 Title I - Schoolwide	
1900 Other Revenue from Local Sources 8,312.	4940 Schoolwide Program	403,905.0
1900 Other Revenue from Local Sources		
1920 Contributions/Donations from Private Sources 8,000.000 1920 Contributions/Donations from Private Sources 8,000.000 1920 Contributions/Donations from Private Sources 9,754.000 1920 Other Revenue from Local Sources 9,754.000 1920 Other Revenue from Local Sources 9,754.000 1920	1900 Other Revenue from Local Sources	8,312.5
33 District Reimbursements 1900 Other Revenue from Local Sources 1900 Other Revenue from Local Sources 3356 Medicaid Comprehensive School & Community Treatment Services (CSCT) 2329,219,3357 Montana Administrative Claiming Reimbursement 23,200,5200 Sale or Compensation for Loss of Assets 200,6100 Material Prior Period Revenue Adjustments 633 Subtotal 277,605. Total Current Revenues, Other Financing Sources and Residual Equity Fransfers In: 747,303. Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: PRC Program Function Object 2014 Value 102 Garfield Donations 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 5XX Other Purchased Services 6XX Supplies and Materials 103 Highland Park Donations 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials 1,452. 104 Lewis & Clark Donations 1XX Regular Education Programs - Elementary/Secondary 1XXX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials 1,452.	566 Moodie Donation	,
33 District Reimbursements 1900 Other Revenue from Local Sources 1900 Other Revenue from Local Sources 29,754. 3356 Medicaid Comprehensive School & Community Treatment Services (CSCT) 23,200. 3357 Montana Administrative Claiming Reimbursement 23,200. 5200 Sale or Compensation for Loss of Assets 200. 6100 Material Prior Period Revenue Adjustments 633 Subtotal 277,605. Total Current Revenues, Other Financing Sources and Residual Equity Fransfers In: 747,303. Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: PRC Program Function Object 2014 Value 102 Garfield Donations 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 5XX Other Purchased Services 6XX Supplies and Materials 103 Highland Park Donations 1XX Regular Education Programs - Elementary/Secondary 1XXX Regular Education Programs - Elementary/Secondary	1920 Contributions/Donations from Private Sources	8,000.0
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT) 3357 Montana Administrative Claiming Reimbursement 323,200. 5200 Sale or Compensation for Loss of Assets 2000. 6100 Material Prior Period Revenue Adjustments 633 Subtotal 643 Subtotal 644 Value 645 Supplies and Materials 647 Supplies and Materials 648 Supplies and Materials 649 Supplies and Materials 649 Supplies and Materials 649 Supplies and Materials 649 Supplies and Materials 640 Supplies and Materials 641 Supplies and Materials 641 Supplies and Materials 642 Supplies and Materials 643 Supplies and Materials 644 Supplies and Materials 645 Supplies and Materials 646 Supplies and Materials 647 Supplies and Materials 648 Supplies and Materials 649 Supplies and Materials 649 Supplies and Materials 640 Supplies and Materials 640 Supplies and Materials 640 Supplies and Materials 640 Supplies and Materials 641 Supplies and Materials 641 Supplies and Materials 642 Supplies and Materials 643 Supplies a	533 District Reimbursements	,
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT) 3357 Montana Administrative Claiming Reimbursement 3200. 5200 Sale or Compensation for Loss of Assets 2000. 6100 Material Prior Period Revenue Adjustments 633 Subtotal 633 Subtotal 633 Subtotal 747,303. Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: 747,303. Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: PRC Program Function Object 2014 Value 102 Garfield Donations 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 5XX Other Purchased Services 6XX Supplies and Materials 3,384. 102 Subtotal 8,462. 103 Highland Park Donations 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials 1,452. 104 Lewis & Clark Donations 1XX Regular Education Programs - Elementary/Secondary 1XXX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials 1,452.	1900 Other Revenue from Local Sources	9.754.8
3357 Montana Administrative Claiming Reimbursement 520 Sale or Compensation for Loss of Assets 6100 Material Prior Period Revenue Adjustments 633 Subtotal 633 Subtotal 633 Subtotal 747,303. Total Current Revenues, Other Financing Sources and Residual Equity Fransfers In: 747,303. Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: PRC Program Function Object 2014 Value 102 Garfield Donations 1XXX Regular Education Programs - Elementary/Secondary 1XXX Instruction 5XX Other Purchased Services 6XX Supplies and Materials 103 Highland Park Donations 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials 1,452. 104 Lewis & Clark Donations 1XX Regular Education Programs - Elementary/Secondary 1XXX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials 1,452.		-
5200 Sale or Compensation for Loss of Assets 6100 Material Prior Period Revenue Adjustments 633 Subtotal 277,605.2 Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: 747,303.2 Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: PRC Program Function Object 2014 Value 102 Garfield Donations 1XXX Regular Education Programs - Elementary/Secondary 1XXXI Instruction 5XX Other Purchased Services 6XX Supplies and Materials 3,384. 102 Subtotal 8,462. 103 Highland Park Donations 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials 1,452. 104 Lewis & Clark Donations 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials 1,452.		23,200.1
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: 747,303. Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: PRC Program Function Object 102 Garfield Donations 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 5XX Other Purchased Services 5,077. 6XX Supplies and Materials 3,384. 102 Subtotal 103 Highland Park Donations 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials 1,452. 104 Lewis & Clark Donations 1XX Regular Education Programs - Elementary/Secondary 1XXX Regular Education Programs - Elementary/Secondary	-	200.0
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: PRC Program Function Object 102 Garfield Donations 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 5XX Other Purchased Services 6XX Supplies and Materials 102 Subtotal 103 Highland Park Donations 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials 1,452.		15,230.4
Transfers In: Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: PRC Program Function Object 102 Garfield Donations 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 5XX Other Purchased Services 6XX Supplies and Materials 102 Subtotal 103 Highland Park Donations 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials 1,452.	633 Subtotal	277,605.2
PRC Program Function Object 102 Garfield Donations 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 5XX Other Purchased Services 5,077. 6XX Supplies and Materials 102 Subtotal 8,462. 103 Highland Park Donations 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials 1,452. 104 Lewis & Clark Donations 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction	Transfers In:	747,303.9
102 Garfield Donations 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 5XX Other Purchased Services 5XX Other Purchased Services 6XX Supplies and Materials 102 Subtotal 8,462. 103 Highland Park Donations 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials 1,452. 104 Lewis & Clark Donations 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction	Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 5XX Other Purchased Services 5,077. 6XX Supplies and Materials 3,384. 102 Subtotal 8,462. 103 Highland Park Donations 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials 1,452. 104 Lewis & Clark Donations 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction	PRC Program Function Object	2014 Value
1XXX Instruction 5XX Other Purchased Services 5,077. 6XX Supplies and Materials 102 Subtotal 8,462. 103 Highland Park Donations 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials 1,452. 104 Lewis & Clark Donations 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction	102 Garfield Donations	
5XX Other Purchased Services 6XX Supplies and Materials 102 Subtotal 8,462. 103 Highland Park Donations 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials 1,452. 104 Lewis & Clark Donations 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction	1XX Regular Education Programs - Elementary/Secondary	
6XX Supplies and Materials 102 Subtotal 8,462. 103 Highland Park Donations 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials 1,452. 104 Lewis & Clark Donations 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction		
102 Subtotal 8,462. 103 Highland Park Donations 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials 1,452. 104 Lewis & Clark Donations 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction		
103 Highland Park Donations 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials 1,452. 104 Lewis & Clark Donations 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction	6XX Supplies and Materials	3,384.1
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials 1,452. 104 Lewis & Clark Donations 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction	102 Subtotal	8,462.0
1XXX Instruction 6XX Supplies and Materials 1,452. 104 Lewis & Clark Donations 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction	103 Highland Park Donations	
6XX Supplies and Materials 1,452. 104 Lewis & Clark Donations 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction	1XX Regular Education Programs - Elementary/Secondary	
104 Lewis & Clark Donations 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction		
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction	6XX Supplies and Materials	1,452.8
1XXX Instruction		
6XX Supplies and Materials 592.		- 0.00
	6XX Supplies and Materials	592.9
	105 LJHS Donations	3,2



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

PRC	Program	Function	Object	2014 Value
105 LJ	HS Donations			
	1XX Regula		rograms - Elementary/Secondary	
		1XXX Instr	5XX Other Purchased Services	3 234 00
			6XX Supplies and Materials	3,234.00 1,230.03
			OZZY Supplies and Materials	1,230.03
		105 Sub	ototal	4,464.03
107 M		g Council Gra		
	1XX Regula		rograms - Elementary/Secondary	
		1XXX Instr		1 000 00
			6XX Supplies and Materials	1,000.00
113 Scl	nool Breakfast			
	910 Food Se			
		31XX Food		2.52
			6XX Supplies and Materials	3.52
114 Scl		in Action Gran		
	465 Federal		Grants from OPI	
		1XXX Instr		402.00
			5XX Other Purchased Services	492.00
			6XX Supplies and Materials	316.89
		114 Suk	ototal	808.89
224 Bu		ing Symposiu		
	1XX Regula		rograms - Elementary/Secondary	
		27XX Stude	ent Transportation Services	
			3XX Purchased Professional and Technical Services	700.00
			5XX Other Purchased Services	1,636.50
			6XX Supplies and Materials	326.20
		224 Sub	ototal	2,662.70
232 Ga	rfield PTO Do	onations		
	1XX Regula		rograms - Elementary/Secondary	
		27XX Stude	ent Transportation Services	
			1XX Personal Services - Salaries	284.97
			2XX Personal Services - Employee Benefits	10.74
		232 Sub	ototal	295.71
233 Hi	ghland Park P	TO Donations		
	1XX Regula	r Education P	rograms - Elementary/Secondary	
		1XXX Instr		
			1XX Personal Services - Salaries	198.46
			2XX Personal Services - Employee Benefits	13.86
			5XX Other Purchased Services	12.00
			6XX Supplies and Materials	7,302.09
	Automated Educatio 4 1:23:47PM PRD		ormation Reporting System	Page 29 of 48
5,17,201		-F		rage 29 01 48



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

PRC Program 1	Function Object	2014 Value
233 Highland Park PTO	Donations	
1XX Regular E	Education Programs - Elementary/Secondary	
	233 Subtotal	7,526.41
234 Lewis & Clark PTO) Donations	
1XX Regular E	Education Programs - Elementary/Secondary	
	1XXX Instruction	
	1XX Personal Services - Salaries	533.42
	2XX Personal Services - Employee Benefits	27.88
	5XX Other Purchased Services	48.00
	6XX Supplies and Materials	1,192.07
	234 Subtotal	1,801.37
235 LJHS PTO Donatio	ns	
1XX Regular E	Education Programs - Elementary/Secondary	
	IXXX Instruction	
	6XX Supplies and Materials	2,663.21
287 Aggregate Reim/Ind	lirects	
1XX Regular E	Education Programs - Elementary/Secondary	
2	27XX Student Transportation Services	
	1XX Personal Services - Salaries	255.10
	2XX Personal Services - Employee Benefits	17.64
	4XX Purchased Property Services	246.39
	6XX Supplies and Materials	1,209.17
	287 Subtotal	1,728.30
494 Title I - Schoolwide		
494 Schoolwide	e Program	
1	IXXX Instruction	
	1XX Personal Services - Salaries	272,053.75
	2XX Personal Services - Employee Benefits	88,094.21
	6XX Supplies and Materials	5,952.00
2	221X Improvement of Instruction Services	
	1XX Personal Services - Salaries	21,811.50
	2XX Personal Services - Employee Benefits	7,434.09
	3XX Purchased Professional and Technical Services	590.00
	5XX Other Purchased Services	7,817.68
	6XX Supplies and Materials	151.77
	494 Subtotal	403,905.00
542 Elementary Book Fa	air	
	Education Programs - Elementary/Secondary	
	222X Educational Media Services	
	6XX Supplies and Materials	7,358.63
	•	,
Iontana Automated Education Fi	inancial and Information Reporting System	



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

PRC	Program	Function	Object	2014 Value
542 Ele	mentary Book	k Fair		
566 Mo	odie Donation	1		
	1XX Regula		rograms - Elementary/Secondary	
		1XXX Instru		
			1XX Personal Services - Salaries	232.91
			2XX Personal Services - Employee Benefits	7.06
			5XX Other Purchased Services	1,516.66
			6XX Supplies and Materials	6,360.34
		566 Sub	ototal	8,116.97
633 Dis	trict Reimbur	sements		
	1XX Regula	r Education Pi	rograms - Elementary/Secondary	
		1XXX Instru	uction	
			2XX Personal Services - Employee Benefits	5,042.40
		221X Impro	vement of Instruction Services	
			5XX Other Purchased Services	0.22
		25XX Suppo	ort Services - Business	
			5XX Other Purchased Services	8,340.00
	280 Special	Education - Lo		
		1XXX Instru	uction	
			1XX Personal Services - Salaries	23.92
			2XX Personal Services - Employee Benefits	0.13
		21XX Suppo	ort Services - Students	
			3XX Purchased Professional and Technical Services	228,803.47
		633 Sub	ototal	242,210.14
Total	Current Ex	penditures,	Other Financing Uses and Residual	
Equity	y Transfers	Out:		695,052.75



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

	Schedule Of Changes Worksheet							
Beginning Fund Balance						520,965.00	(1)	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							(2)	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							(3)	
Increase/Decrease of Reserve for Inventories								
This Year	0.00	Less Last Year	0.00	(4a)	0.00			
Increase/Decrease of Reserve	for Encu	ımbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00			
						0.00	(4)	
Ending Fund Balance (1 + 2 - 3 + 4)						573,216.18	(5)	

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
102 Garfield Donations	9,829.30	8,462.08	1,367.22
103 Highland Park Donations	3,427.43	1,452.89	1,974.54
104 Lewis & Clark Donations	788.59	592.90	195.69
105 LJHS Donations	3,947.23	4,464.03	-516.80
107 MT State Reading Council Grant	1,000.00	1,000.00	0.00
113 School Breakfast	500.00	3.52	496.48
114 School Wellness in Action Grant	808.89	808.89	0.00
191 Fund 191 Residual Equity	1,000.00	0.00	1,000.00
224 Bus Driver Training Symposium	3,296.68	2,662.70	633.98
232 Garfield PTO Donations	1,481.33	295.71	1,185.62
233 Highland Park PTO Donations	8,856.97	7,526.41	1,330.56
234 Lewis & Clark PTO Donations	1,426.43	1,801.37	-374.94
235 LJHS PTO Donations	3,722.01	2,663.21	1,058.80
287 Aggregate Reim/Indirects	9,396.23	1,728.30	7,667.93
494 Title I - Schoolwide	403,905.00	403,905.00	0.00
542 Elementary Book Fair	8,312.59	7,358.63	953.96
566 Moodie Donation	8,000.00	8,116.97	-116.97
633 District Reimbursements	277,605.25	242,210.14	35,395.11
Total	747,303.93	695,052.75	52,251.18



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

PRC	Revenue					2013 Value	2014 V	alue
	1510 Interest Earnings					76.93	103.88 25.00	
	1910 Rentals		7,766.25					
	6100 Material Pr	ior Period R	evenue Adjustments			7.60		0.00
Total	Current Reven	ues, Othe	er Financing Source	es and Residual I	Equity			
Trans	fers In:		J			7,850.78		128.88
Curre	ent Expenditur	es, Other	Financing Uses and	<mark>d Residual Equit</mark>	y Transfers Out:			
PRC	Program F	unction	Object			2013 Value	2014 V	alue
			ograms - Elementary/S tion and Maintenance o 4XX Purchased Proper	of Plant Services		7,430.00		0.00
			6XX Supplies and Mar			157.00		0.00
	-		Other Financing Us	ses and Residual				
Equit	y Transfers Ou	t:				7,587.00		0.00
			Sched	lule Of Changes	Worksheet			
Beginn	ing Fund Balance						9,793.39	(1)
Total C	urrent Revenues, C	Other Financ	ing Sources and Residu	al Equity Transfers I	n		128.88	(2)
Total C	urrent Expenditure	s, Other Fin	ancing Uses and Residu	al Equity Transfers (Out		0.00	(3)
Increas	e/Decrease of Rese	rve for Inve	ntories					
Th	nis Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increas	e/Decrease of Rese	rve for Enci	ımbrances					
Th	nis Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending	Fund Balance (1 +	Ending Fund Balance $(1 + 2 - 3 + 4)$					9,922.27	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Curre	ent Revenues, Oth	<mark>er Fina</mark>	ncing Sources and	Residual Equity	Γransfers In:				
PRC	Revenue					20	13 Value	2014 V	alue
	1510 Interest Earning	gs					332.04		366.74
Total	Current Revenue	s, Othe	r Financing Sourc	es and Residual Ed	quity				
Trans	fers In:						332.04		366.74
<mark>Curre</mark>	ent Expenditures,	Other 1	Financing Uses an	d Residual Equity	Transfers Out:				
PRC	Program Fun	ction	Object			20	13 Value	Value 2014 Value	
	Current Expendi y Transfers Out:	tures, C	Other Financing Us	ses and Residual			0.00		0.00
			Sched	<mark>lule Of Changes W</mark>	orksheet				
Beginn	ing Fund Balance							52,365.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					366.74	(2)			
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)			
Increas	e/Decrease of Reserve	for Inver	ntories						
Th	is Year	0.00	Less Last Year	0.00	(4a)	0.	00		
Increas	e/Decrease of Reserve	for Encu	imbrances						
Th	nis Year	0.00	Less Last Year	0.00	(4b)	0.0	00	0.55	
								0.00	(4)

Ending Fund Balance (1 + 2 - 3 + 4)

52,732.52 (5)



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

Current Revenues,	Other Fina	ncing Sources and	Residual Equity	Transfers In:				
PRC Revenue 1510 Interest E	arnings				2013 V	alue 551.37	2014 V	alue 609.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:						551.37		609.01
Current Expenditu	res, Other	Financing Uses and	l Residual Equit	y Transfers Out:				
PRC Program	Function	Object			2013 V	alue	2014 V	alue
Total Current Expe	enditures, (Other Financing Us	es and Residual					
Equity Transfers Out:						0.00		0.00
		Sched	ule Of Changes	Worksheet				
Beginning Fund Balance	•						86,960.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					609.01	(2)		
Total Current Expenditu	res, Other Fin	ancing Uses and Residua	al Equity Transfers (Out			0.00	(3)
Increase/Decrease of Re	serve for Inve	ntories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00			
Increase/Decrease of Re	serve for Encu	ımbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00			
							0.00	(4)
Ending Fund Balance (1	+ 2 - 3 + 4)						87,569.97	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

PRC	Revenue		2013 Value	2014 Value
	1111 District Levy - Real F	roperty	56,668.56	57,541.75
	1112 District Levy - Person	nal Property	3,312.18	2,701.69
	1114 District Levy - Pers P	rop/Mobile Homes	640.75	622.84
	1190 Penalties and Interest	on Taxes	201.04	225.30
	1510 Interest Earnings		301.38	353.57
3281 State Technology Aid			5,464.36	10,750.65
Trans	fers In:	ner Financing Sources and Residual Equity r Financing Uses and Residual Equity Transfers Out:	66,588.27	72,195.80
Curre	int Expenditures, othe	Timaneing oses and Residual Equity Transfers out.		
PRC	Program Function	Object	2013 Value	2014 Value
	1XX Regular Education I	Programs - Elementary/Secondary		
	222X Educ	ational Media Services		
		2VV Denote and Denforming and Tankainal Commission	1 422 00	750.00

INC	i rogram	runction	Object	2015 value	2017 Value
	1XX Regula	r Education Pi	rograms - Elementary/Secondary		
		222X Educa	tional Media Services		
			3XX Purchased Professional and Technical Services	1,432.09	759.08
			4XX Purchased Property Services	4,731.10	715.00
			5XX Other Purchased Services	22.77	138.25
			6XX Supplies and Materials	52,033.02	35,986.84
			7XX Property and Equipment Acquisition	9,240.27	0.00
		23XX Suppo	ort Services - General Administration		
			810 Dues and Fees	160.00	0.00
		25XX Suppo	ort Services - Business		
			3XX Purchased Professional and Technical Services	2,330.82	3,410.18
			4XX Purchased Property Services	28.29	72.41
			5XX Other Purchased Services	2,298.72	1,751.12
			6XX Supplies and Materials	3,488.05	1,858.53
			7XX Property and Equipment Acquisition	3,393.42	0.00
Total	Current Ev	nonditures	Other Financing Uses and Posidual		

/XX Property and Equipment Acquisition
Total Current Expenditures, Other Financing Uses and Residual
Equity Transfers Out:



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14 Fergus County 0258 Lewistown Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Schedule Of Changes Worksheet							
Beginning Fund Balance	Beginning Fund Balance						
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						44,691.41	(3)
Increase/Decrease of Reserv	ve for Inve	ntories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserv	ve for Enci	umbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4) 57,							(5)



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14 Fergus County 0258 Lewistown Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

PRC	Revenue					2013 Value	2014 V	alue
	1510 Interest Earnings	S				786.79	1,	031.62
	3445 State Combined	Fund So	chool Block Grant			21,745.41	21,	745.41
	3447 SB372 Combine	ed Block	Grant Reimbursement			6,318.14		0.00
Total	Current Revenues	, Other	· Financing Source	es and Residual E	quity			
Trans	fers In:					28,850.34	22,	777.03
<mark>Curre</mark>	nt Expenditures, (<mark>Other I</mark>	Financing Uses and	d Residual Equity	Transfers Out:			
PRC	Program Func	tion	Object			2013 Value	2014 V	alue
	Current Expenditu Transfers Out:		0.00		0.00			
Equity	Transiers out.					0.00		0.00
			Sched	<mark>lule Of Changes W</mark>	Vorksheet			
Beginni	ng Fund Balance						135,777.64	(1)
Total C	urrent Revenues, Other	Financi	ng Sources and Residu	al Equity Transfers In			22,777.03	(2)
Total C	urrent Expenditures, Ot	ther Fina	ncing Uses and Residu	ual Equity Transfers Ou	ut		0.00	(3)
Increase	e/Decrease of Reserve f	or Inven	tories					
Th	is Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase	e/Decrease of Reserve f	or Encu	mbrances					
Th	is Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending	Ending Fund Balance (1 + 2 - 3 + 4) 158,554.67							



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14 Fergus County 0258 Lewistown Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 50 - Debt Service Fund

PRC	Revenue					2013 Value	2014 V	alue
	1110 District Tax Lev	vy				2,317.72		0.00
	1111 District Levy - 1	Real Prop	perty			106,735.60	116,	,993.10
	1112 District Levy - 1	Personal	Property			6,682.62	5,	,377.53
	1114 District Levy - 1	Pers Prop	/Mobile Homes			1,304.90	1,	,241.14
	1190 Penalties and In	nterest on	Taxes			424.41		440.62
	1510 Interest Earning	-				1,392.98		,220.01
	3120 State Guarantee	ed Tax Ba	ise Aid			137,042.95	139,	,463.73
Total	Current Revenues	s, Other	· Financing Sourc	es and Residual E	quity			
	fers In:	,	9			255,901.18	264	,736.13
<mark>Curre</mark>	ent Expenditures,	<mark>Other I</mark>	Financing Uses an	<mark>d Residual Equity</mark>	Transfers Out:			
PRC	Program Fund	ction	Object			2013 Value	2014 V	alue
Total	1XX Regular Education Programs - Elementary/Secondary 51XX General Obligation Bonds, Special Assessments and Interest 860 Agent Fees/Issuance Costs Total Current Expenditures, Other Financing Uses and Residual					500.00		500.00
Equity	y Transfers Out:		o de la companya de			500.00		500.00
			Sched	<mark>lule Of Changes W</mark>	Vorksheet			
Beginn	ing Fund Balance					1,1	75,459.14	(1)
Total C	urrent Revenues, Other	r Financi	ng Sources and Residu	nal Equity Transfers In		2	64,736.13	(2)
Total C	urrent Expenditures, O	ther Fina	ncing Uses and Residu	ual Equity Transfers Ou	ut		500.00	(3)
Increase	e/Decrease of Reserve	for Inven	tories					
Th	is Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase	e/Decrease of Reserve	for Encu	mbrances					
Th	is Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending	Ending Fund Balance (1 + 2 - 3 + 4)						39,695.27	(5)



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14 Fergus County 0258 Lewistown Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

PRC	Revenue					2013 Value	2014 V	alue
	1510 Interest Earning	gs				63.42		76.34
	1900 Other Revenue	from Lo	cal Sources			0.00		53.06
	1910 Rentals					0.00	7,	200.00
	5200 Sale or Comper	nsation fo	or Loss of Assets			861.00	:	879.30
Total	Current Revenues	s, Othe	r Financing Sourc	es and Residual Eq	quity			
Trans	fers In:					924.42	8,	208.70
Curre	nt Expenditures,	Other 1	Financing Uses an	d Residual Equity	Transfers Out:			
PRC	Program Fund		2013 Value	2014 V	alue			
	Current Expendity Transfers Out:		0.00		0.00			
			Sched	<mark>lule Of Changes W</mark>	orksheet			
Beginni	ng Fund Balance						10,180.24	(1)
Total C	urrent Revenues, Othe	r Financi	ng Sources and Residu	nal Equity Transfers In			8,208.70	(2)
Total C	urrent Expenditures, O	ther Fina	ncing Uses and Residu	ual Equity Transfers Ou	t		0.00	(3)
Increase	e/Decrease of Reserve	for Inver	ntories					
Th	is Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase	e/Decrease of Reserve	for Encu	mbrances					
Th	is Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending	ading Fund Balance (1 + 2 - 3 + 4)						18,388.94	(5)



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14 Fergus County 0258 Lewistown Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

PRC	Revenue				2013 Value	2014 V	alue
	1111 District Levy - Real Pro	perty			90,379.13	91,	594.96
	1112 District Levy - Personal	l Property			5,280.17	4,	303.67
	1114 District Levy - Pers Pro	p/Mobile Homes			1,021.38		992.18
	1190 Penalties and Interest or	n Taxes			322.23		361.59
	1510 Interest Earnings				3,626.43	4,	626.25
Total	Current Revenues, Othe	er Financing Sour	ces and Residual E	Equity			
Trans	fers In:				100,629.34	101,	878.65
<mark>Curre</mark>	ent Expenditures, Other	Financing Uses ar	nd Residual Equity	Transfers Out:			
PRC	Program Function	Object			2013 Value	2014 V	alue
	1XX Regular Education Pro 4XXX Facilit	ograms - Elementary/ ies Acquisition and C 7XX Property and Ec	onstruction Services		9,101.45		0.00
	Current Expenditures, (Other Financing U	ses and Residual				
Equit	y Transfers Out:				9,101.45		0.00
		Sche	<mark>dule Of Changes V</mark>	Worksheet			
Beginn	ing Fund Balance					623,001.47	(1)
Total C	urrent Revenues, Other Financ	ing Sources and Resid	ual Equity Transfers In	ı		101,878.65	(2)
Total C	urrent Expenditures, Other Fin	ancing Uses and Resid	lual Equity Transfers O	ut		0.00	(3)
Increas	e/Decrease of Reserve for Inve	ntories					
Th	nis Year 0.00	Less Last Year	0.00	(4a)	0.00		
Increas	e/Decrease of Reserve for Encu	ımbrances					
Th	nis Year 0.00	Less Last Year	9,101.45	(4b)	-9,101.45		
						-9,101.45	(4)
Ending	Fund Balance $(1 + 2 - 3 + 4)$					715,778.67	(5)



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14 Fergus County 0258 Lewistown Elem

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

PRC	RC Revenue					2013 Value	2014 Va	alue
	1970 Services	s Provided Othe	er Funds			0.00	137,	245.87
	6100 Materia	l Prior Period R	Revenue Adjustments			0.00	114,	413.17
Total	Current Re	venues. Oth	er Financing Source	es and Residual l	Equity			
	sfers In:	venues, oth	er i maneing source	es and Residual I	Equity	0.00	251,	659.04
							,	
Curre	ent Expendit	tures, Other	Financing Uses and	d Residual Equit	y Transfers Out:			
PRC	Program	Function	Object			2013 Value	2014 V	alue
	920 Enterpri		Service Programs					
		32XX Enterp	prise Services		Ci	0.00	120	(01.94
	3XX Purchased Professional and Technical Services 999 Undistributed						129,	691.84
	999 Undistri	buted 9999 Undistr	ributed					
	892 Material Prior Period Expenditure Adjustments						107,	285.54
Total	Current Exp	penditures, (Other Financing Us	ses and Residual				
Equit	y Transfers	Out:				0.00	236,	977.38
			Sched	ule Of Changes	Worksheet			
Beginn	ing Fund Balan	ice					0.00	(1)
T-4-1 C	S D	on Oale on Finance	.i C 1 D i 1	-1 Fit T I-	_	,	251 (50 04	(2)
Total C	urrent Kevenue	es, Other Financ	cing Sources and Residu	ai Equity Transfers in	1	4	251,659.04	(2)
Total C	Current Expendi	tures, Other Fir	nancing Uses and Residu	al Equity Transfers (Out	2	236,977.38	(3)
Increas	e/Decrease of F	Reserve for Inve	entories					
Th	nis Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increas	e/Decrease of F	Reserve for Enc	umbrances					
Th	nis Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending	Ending Fund Balance (1 + 2 - 3 + 4)						14,681.66	(5)



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14 Fergus County 0258 Lewistown Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

PRC	Revenue			2013 Value	2014 Value				
	1510 Interest	Earnings				0.00		6.37	
		ues from Studer	nt Activities			41,245.97	47,	370.70	
Total	Current Rev	venues, Othe	r Financing Source	es and Residual E	Equity				
Trans	fers In:					41,245.97	47,	377.07	
<mark>Curre</mark>	nt Expendit	ures, Other	Financing Uses and	l Residual Equity	Transfers Out:				
PRC	Program	Function	Object			2013 Value	2014 V	alue	
	7XX Extracu	rricular Athlet 3XXX Opera		36,396.87	43,739.90				
Total	Current Exp	oenditures, C	Other Financing Us	es and Residual					
	y Transfers (S			36,396.87	43,739.90		
			Sched	ule Of Changes V	Vorksheet				
Beginni	ng Fund Baland	ce					66,137.99	(1)	
Total C	urrent Revenue	s, Other Financi	ing Sources and Residua	al Equity Transfers In			47,377.07	(2)	
Total C	urrent Expendit	tures, Other Fina	ancing Uses and Residua	al Equity Transfers O	ut		43,739.90	(3)	
Increase	e/Decrease of R	eserve for Inve	ntories						
Th	is Year	0.00	Less Last Year	0.00	(4a)	0.00			
Increase	e/Decrease of R	eserve for Encu	mbrances						
Th	is Year	0.00	Less Last Year	0.00	(4b)	0.00			
							0.00	(4)	
Ending	Fund Balance ((1+2-3+4)			69,775.16	(5)			



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14 Fergus County 0258 Lewistown Elem

Detail Expenditure

Fund	Accou	unt		Description	2013 Value	2014 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	428,066.01	409,337.26
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	2,599,334.80	2,717,267.84
XX	XXX	1XXX	640	Textbooks and Other Printed Materials - No On-line Services	54,067.68	34,422.47
XX	XXX	1XXX	650	Periodicals - Not On-Line Subscriptions	5,964.43	8,193.74
XX	XXX	26XX	41X	Energy Utility Services	166,402.17	183,466.08
XX	XXX	4XXX	710	Land	0.00	0.00
XX	XXX	4XXX	715	Land Improvements	0.00	0.00
XX	XXX	4XXX	720	Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725	Major Construction Services	76,890.36	0.00
XX	XXX	4XXX	73X	Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X	Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563	Educational Fees to Detention Facilities	0.00	2,380.00



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14 Fergus County 0258 Lewistown Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	127,096.45
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	127,096.45
Prorated Cooperative Cost Payments:	
d. Related Services Block Grant Entitlement (paid to coop)	42,359.85
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	183,017.03

g. Special Education Reversion Amount If f = 0 then c = reversion ELSEIf (e - f) is > 0, then [(e - f) * 0.75] = reversion

f. Grand Total Allowable Special Education Expenditures (See attached worksheet)

0.00

969,632.00

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:

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

Percentage of Special Ed Funding FY2016 Maximum Budget: 100%



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14 Fergus County 0258 Lewistown Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	736,503.53	11,497.11	0.00	0.00	0.00
280	1XXX	2XX	140,505.34	4,501.51	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	100.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	2,380.00	0.00	0.00	0.00
280	1XXX	6XX	7,980.61	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	66,163.90	0.00	0.00	0.00	0.00
Totals			951,253.38	18,378.62	0.00	0.00	0.00

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.

969,632.00

^{*} Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY14 in TEAMS.



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14 Fergus County 0258 Lewistown Elem

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

	Beginning	Adjust-			Ending
Governmental Activities:*	Balance	ments	Additions	Removals	Balance
Land	84,127.00	0.00	145,755.14	0.00	229,882.14
Land Improvements	293,493.22	0.00	0.00	0.00	293,493.22
Buildings	4,379,743.44	82,129.40	237,811.02	0.00	4,699,683.86
Machinery and Equipment	1,664,120.15	0.00	56,861.27	0.00	1,720,981.42
Totals at Historical Cost	6,421,483.81	82,129.40	440,427.43	0.00	6,944,040.64
Less Accumulated Depreciation For:					
Improvement Accum	183,492.60	0.00	11,188.18	0.00	194,680.78
Building Accum	2,141,829.83	2,773.65	132,665.45	0.00	2,277,268.93
Machinery and Equipment Accum	1,179,853.23	0.00	121,541.50	0.00	1,301,394.73
Total Accumulated Depreciation	3,505,175.66	2,773.65	265,395.13	0.00	3,773,344.44
Governmental Activities, Capital Assets, net	2,916,308.15	79,355.75	175,032.30	0.00	3,170,696.20

^{*} 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.

	Governmental	Business-Type		
Depreciation by Function for FY2014	Activities	Activities	Adjustments	
Instruction (1XXX)	11,012.80	0.00	0.00	
Support Services Staff (22XX)	1,848.05	0.00	0.00	
Financial Administration (25XX)	4,199.99	0.00	0.00	
Operations and Maintenance (26XX)	135,984.51	0.00	0.00	
Transportation (27XX)	98,918.35	0.00	0.00	
Food Service (31XX)	3,375.01	0.00	0.00	
Unallocated	5,300.20	0.00	0.00	
Total Depreciation for FY2014	260,638.91	0.00	0.00	

^{***} Has comment.



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14 Fergus County 0258 Lewistown Elem

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e) Ending	(f) Current	(g) Long-Term
	Beginning Balance (7/1/2013)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Balance (6/30/2014) [a + b - c - d]	Portion Due FY2015	Portion Due FY2016-
Governmental Activities*							
Bonds							
06/16/2009	2,087,250.00	0.00	0.00	0.00	2,087,250.00	0.00	2,087,250.00
Compensated Absences	413,027.80	0.00	0.00	0.00	413,027.80	0.00	0.00
Other Post Employment Benefits	2,395,369.26	0.00	0.00	1,527,504.26	867,865.00	0.00	867,865.00
Other	0.00	72,000.00	0.00	0.00	72,000.00	0.00	72,000.00
Total Governmental Activity							
Long-Term Liabilities	4,895,647.06	72,000.00	0.00	1,527,504.26	3,440,142.80	0.00	3,027,115.00

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

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