



Trustees' Financial Summary

FY2017-18

Submit ID: 0258-41182348

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

(Signature)

(Date)

Chair, Board of Trustees:

Phil Koterba

(Signature)

(Date)

County Superintendant

Rhonda Long

(Signature)

(Date)

Software

Accounting Package:

Tyler Technologies (CSA/Infinite Visions)

For FY18 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.



Trustees' Financial Summary

FY2017-18

Submit ID: 0258-41182348

14 Fergus County

0258 Lewistown Elem

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
361	Services for Significant Needs Students	STATE	14-0258-76-17-PII	State
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	



Trustees' Financial Summary

FY2017-18

Submit ID: 0258-41182348

14 Fergus County

0258 Lewistown Elem

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)	458,623.70	142,923.69	452,169.60	13,101.67
02	Taxes Receivable - Real and Personal (120-149)	69,169.41	14,228.21	2,257.89	
03	Taxes Receivable - Protested (150-159)	534.58	105.19	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)				42,659.05
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	528,327.69	157,257.09	454,430.03	55,760.72
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)	69,703.99	14,333.40	2,260.43	14,631.99
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				42,659.05
38	Reserve for Encumbrances (953)				
46	Non-Materialized ANB - Excess Levy				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	458,623.70	142,923.69	452,169.60	(1,530.32)
52	TOTAL FUND BALANCE/EQUITY	458,623.70	142,923.69	452,169.60	41,128.73
53	TOTAL LIABILITIES AND FUND BALANCE	528,327.69	157,257.09	454,430.03	55,760.72



Trustees' Financial Summary

FY2017-18

Submit ID: 0258-41182348

14 Fergus County

0258 Lewistown Elem

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)	(1,351.98)	215,598.49	610,062.98	
02	Taxes Receivable - Real and Personal (120-149)	2,983.18			
03	Taxes Receivable - Protested (150-159)	13.18			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			71,724.32	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,644.38	215,598.49	681,787.30	
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)			6,355.89	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			6,355.89	
DEFERRED INFLOWS					
36	Deferred Inflows (680)	2,996.36			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	(1,351.98)	215,598.49	675,431.41	
52	TOTAL FUND BALANCE/EQUITY	(1,351.98)	215,598.49	675,431.41	
53	TOTAL LIABILITIES AND FUND BALANCE	1,644.38	215,598.49	681,787.30	



Trustees' Financial Summary

FY2017-18

Submit ID: 0258-41182348

14 Fergus County

0258 Lewistown Elem

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)			9,846.44	45,453.04
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			9,846.44	45,453.04
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			9,846.44	45,453.04
52	TOTAL FUND BALANCE/EQUITY			9,846.44	45,453.04
53	TOTAL LIABILITIES AND FUND BALANCE			9,846.44	45,453.04



Trustees' Financial Summary

FY2017-18

Submit ID: 0258-41182348

14 Fergus County

0258 Lewistown Elem

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)	91,557.06			
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	91,557.06			
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	91,557.06			
52	TOTAL FUND BALANCE/EQUITY	91,557.06			
53	TOTAL LIABILITIES AND FUND BALANCE	91,557.06			



Trustees' Financial Summary

FY2017-18

Submit ID: 0258-41182348

14 Fergus County

0258 Lewistown Elem

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)	54,365.73	117,022.14		4,165.43
02	Taxes Receivable - Real and Personal (120-149)	2,277.72			506.87
03	Taxes Receivable - Protested (150-159)	19.00			54.23
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	56,662.45	117,022.14		4,726.53
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)	2,296.72			561.10
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	54,365.73	117,022.14		4,165.43
52	TOTAL FUND BALANCE/EQUITY	54,365.73	117,022.14		4,165.43
53	TOTAL LIABILITIES AND FUND BALANCE	56,662.45	117,022.14		4,726.53



Trustees' Financial Summary

FY2017-18

Submit ID: 0258-41182348

14 Fergus County

0258 Lewistown Elem

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)	17,531.77	500,703.05		
02	Taxes Receivable - Real and Personal (120-149)		3,576.24		
03	Taxes Receivable - Protested (150-159)		30.27		
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	17,531.77	504,309.56		
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)		3,606.51		
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	17,531.77	500,703.05		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	17,531.77	500,703.05		
53	TOTAL LIABILITIES AND FUND BALANCE	17,531.77	504,309.56		



Trustees' Financial Summary

FY2017-18

Submit ID: 0258-41182348

14 Fergus County

0258 Lewistown Elem

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				



Trustees' Financial Summary

FY2017-18

Submit ID: 0258-41182348

14 Fergus County

0258 Lewistown Elem

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)			53,830.21	
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			53,830.21	
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)			53,830.21	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			53,830.21	
53	TOTAL LIABILITIES AND FUND BALANCE			53,830.21	



Trustees' Financial Summary

FY2017-18

Submit ID: 0258-41182348

14 Fergus County

0258 Lewistown Elem

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)			82,825.01	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			82,825.01	
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			82,825.01	
52	TOTAL FUND BALANCE/EQUITY			82,825.01	
53	TOTAL LIABILITIES AND FUND BALANCE			82,825.01	



Trustees' Financial Summary

FY2017-18

Submit ID: 0258-41182348

14 Fergus County

0258 Lewistown Elem

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)				
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				



Trustees' Financial Summary

FY2017-18

Submit ID: 0258-41182348

14 Fergus County

0258 Lewistown Elem

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				



Trustees' Financial Summary

FY2017-18

Submit ID: 0258-41182348

14 Fergus County

0258 Lewistown Elem

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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14 Fergus County

0258 Lewistown Elem

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	2017 Value	2018 Value
1111	District Levy - Real Property	1,598,415.08	1,790,060.01
1112	District Levy - Personal Property	70,495.75	51,767.62
1114	District Levy - Pers Prop/Mobile Homes	15,107.47	16,791.99
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	11,455.45	6,600.65
1190	Penalties and Interest on Taxes	5,213.39	3,757.31
1510	Interest Earnings	6,066.54	7,790.11
3110	Direct State Aid	2,292,052.76	2,260,766.11
3111	Quality Educator	221,066.27	226,966.29
3112	At Risk Student	29,423.12	27,502.59
3113	Indian Education For All	18,296.25	18,070.56
3114	American Indian Achievement Gap	4,389.00	3,780.00
3115	State Spec Ed Allowable Cost Pymt to Districts	372,414.42	369,062.97
3116	Data For Achievement	17,529.96	0.00
3117	State Tuition for State Placement	2,432.79	0.00
3118	Natural Resource Development	41,488.40	0.00
3120	State Guaranteed Tax Base Aid	1,058,962.57	1,352,597.40
3444	State School Block Grant	398,346.92	0.00
3460	Montana Oil and Gas Tax	1,450.51	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		6,164,606.65	6,135,513.61

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

PRC	Program	Function	Object	2017 Value	2018 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	2,241,841.75	2,206,210.95
			2XX Personal Services - Employee Benefits	399,060.13	395,094.71
			3XX Purchased Professional and Technical Services	6,737.50	6,475.00
			4XX Purchased Property Services	23,542.93	23,441.09
			5XX Other Purchased Services	2,952.48	2,993.80
			6XX Supplies and Materials	109,963.63	93,993.39
			810 Dues and Fees	235.36	0.00
			8XX Other Expenditures	0.00	428.86
21XX Support Services - Students					
			1XX Personal Services - Salaries	140,731.54	130,238.80
			2XX Personal Services - Employee Benefits	14,777.64	14,923.32
			3XX Purchased Professional and Technical Services	35,247.63	37,550.52
			5XX Other Purchased Services	6,967.06	6,527.32
			6XX Supplies and Materials	741.06	483.38



Trustees' Financial Summary

FY2017-18

Submit ID: 0258-41182348

14 Fergus County

0258 Lewistown Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2017 Value	2018 Value	
			810 Dues and Fees	253.50	0.00	
			8XX Other Expenditures	0.00	318.00	
		221X	Improvement of Instruction Services			
			1XX Personal Services - Salaries	45,030.00	45,954.50	
			2XX Personal Services - Employee Benefits	8,394.02	8,896.86	
			3XX Purchased Professional and Technical Services	938.00	938.00	
			4XX Purchased Property Services	1,065.30	557.39	
			5XX Other Purchased Services	0.00	2,162.90	
			6XX Supplies and Materials	3,077.69	1,629.45	
			810 Dues and Fees	404.68	0.00	
			8XX Other Expenditures	0.00	464.68	
		222X	Educational Media Services			
			1XX Personal Services - Salaries	117,947.77	95,468.37	
			2XX Personal Services - Employee Benefits	20,447.41	20,140.90	
			3XX Purchased Professional and Technical Services	6,488.25	0.00	
			5XX Other Purchased Services	1,265.36	9,745.64	
			6XX Supplies and Materials	9,709.17	7,452.82	
		23XX	Support Services - General Administration			
			1XX Personal Services - Salaries	100,790.01	69,802.86	
			2XX Personal Services - Employee Benefits	17,269.35	15,699.74	
			3XX Purchased Professional and Technical Services	13,854.80	8,334.99	
			5XX Other Purchased Services	18,334.36	16,998.82	
			6XX Supplies and Materials	1,813.27	2,647.46	
			810 Dues and Fees	5,429.68	0.00	
			8XX Other Expenditures	0.00	5,690.31	
		24XX	Support Services - School Administration			
			1XX Personal Services - Salaries	426,026.41	428,321.27	
			2XX Personal Services - Employee Benefits	102,302.36	111,155.31	
			4XX Purchased Property Services	0.00	96.47	
			5XX Other Purchased Services	3,325.76	5,821.14	
			6XX Supplies and Materials	5,082.62	3,806.89	
			810 Dues and Fees	1,710.00	0.00	
			8XX Other Expenditures	0.00	1,710.00	
		25XX	Support Services - Business			
			1XX Personal Services - Salaries	159,474.21	165,570.30	
			2XX Personal Services - Employee Benefits	42,430.01	42,707.66	
			3XX Purchased Professional and Technical Services	15,552.17	13,762.58	
			4XX Purchased Property Services	9,298.68	10,497.44	
			5XX Other Purchased Services	11,357.24	11,373.94	
			6XX Supplies and Materials	10,275.91	9,531.34	
			7XX Property and Equipment Acquisition	9,714.33	0.00	
			810 Dues and Fees	897.04	0.00	



Trustees' Financial Summary

FY2017-18

Submit ID: 0258-41182348

14 Fergus County

0258 Lewistown Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2017 Value	2018 Value	
			8XX Other Expenditures	0.00	1,542.17	
			26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	271,255.14	266,991.18	
			2XX Personal Services - Employee Benefits	91,233.81	98,665.77	
			3XX Purchased Professional and Technical Services	7,941.72	3,383.52	
			4XX Purchased Property Services	254,389.49	241,721.84	
			5XX Other Purchased Services	51,328.49	42,702.65	
			6XX Supplies and Materials	50,274.04	72,961.02	
			810 Dues and Fees	279.00	0.00	
			8XX Other Expenditures	0.00	325.51	
			280 Special Education - Local and State			
			1XXX Instruction			
			1XX Personal Services - Salaries	779,114.49	811,424.92	
			2XX Personal Services - Employee Benefits	150,037.36	164,779.03	
			5XX Other Purchased Services	0.00	194.91	
			6XX Supplies and Materials	890.89	1,539.41	
			62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	48,975.82	69,037.58	
			316 Data For Achievement			
			25XX Support Services - Business			
			6XX Supplies and Materials	9,235.69	8,966.54	
			365 Indian Education for All - OTO & Ongoing			
			1XXX Instruction			
			1XX Personal Services - Salaries	12,539.47	12,830.80	
			2XX Personal Services - Employee Benefits	2,971.45	2,795.51	
			710 School Sponsored Extracurricular Activities			
			34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	6,391.89	5,342.67	
			2XX Personal Services - Employee Benefits	434.31	481.28	
			5XX Other Purchased Services	9.00	0.00	
			720 School Sponsored Athletics			
			27XX Student Transportation Services			
			3XX Purchased Professional and Technical Services	296.00	447.00	
			4XX Purchased Property Services	275.90	1,112.27	
			6XX Supplies and Materials	4,583.71	2,543.09	
			35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	46,559.19	47,583.87	
			2XX Personal Services - Employee Benefits	3,691.64	3,716.02	
			3XX Purchased Professional and Technical Services	87.10	92.48	
			5XX Other Purchased Services	259.40	301.22	



Trustees' Financial Summary

FY2017-18

Submit ID: 0258-41182348

14 Fergus County

0258 Lewistown Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object		2017 Value	2018 Value
	910	Food Services				
		31XX	Food Services			
			1XX	Personal Services - Salaries	106,258.23	116,767.08
			2XX	Personal Services - Employee Benefits	25,641.88	25,629.82
			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	90,976.66	135,525.57
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>6,169,080.45</u>	<u>6,175,414.51</u>

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					498,524.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6,135,513.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,175,414.51	(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)					458,623.70	(5)



Trustees' Financial Summary

FY2017-18

Submit ID: 0258-41182348

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: Fund Code 10

PRC	Revenue	2017 Value	2018 Value
1111	District Levy - Real Property	311,516.70	375,128.01
1112	District Levy - Personal Property	12,083.95	10,775.16
1114	District Levy - Pers Prop/Mobile Homes	2,478.40	3,411.41
1190	Penalties and Interest on Taxes	799.19	727.79
1510	Interest Earnings	623.73	1,417.80
2220	County On-Schedule Trans Reimb	51,871.04	52,604.02
3210	State On-Schedule Trans Reimb	51,871.05	44,733.33
3444	State School Block Grant	27,566.03	27,566.03
5200	Sale or Compensation for Loss of Assets	0.00	1,943.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		458,810.09	518,307.21

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

PRC	Program	Function	Object	2017 Value	2018 Value
1XX Regular Education Programs - Elementary/Secondary					
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	14,071.89	9,737.19
			2XX Personal Services - Employee Benefits	2,076.90	1,716.09
25XX Support Services - Business					
			1XX Personal Services - Salaries	25,408.19	25,926.13
			2XX Personal Services - Employee Benefits	6,401.37	6,548.21
26XX Operation and Maintenance of Plant Services					
			4XX Purchased Property Services	13,980.95	12,212.05
			5XX Other Purchased Services	3,386.83	2,873.47
27XX Student Transportation Services					
			1XX Personal Services - Salaries	207,831.60	203,602.55
			2XX Personal Services - Employee Benefits	53,655.14	47,334.91
			3XX Purchased Professional and Technical Services	3,937.23	3,039.52
			4XX Purchased Property Services	2,528.15	11,473.06
			5XX Other Purchased Services	9,603.96	9,804.34
			6XX Supplies and Materials	53,526.75	65,281.38
			7XX Property and Equipment Acquisition	3,456.53	0.00
			810 Dues and Fees	14.19	0.00
4XXX Facilities Acquisition and Construction Services					
			7XX Property and Equipment Acquisition	9,188.38	0.00
280 Special Education - Local and State					
27XX Student Transportation Services					
			1XX Personal Services - Salaries	54,658.32	57,726.14
			2XX Personal Services - Employee Benefits	11,673.89	12,006.63



Trustees' Financial Summary

FY2017-18

Submit ID: 0258-41182348

14 Fergus County

0258 Lewistown Elem

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	475,400.27	469,281.67
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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance		93,898.15 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		518,307.21 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		469,281.67 (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)		142,923.69 (5)



Trustees' Financial Summary

FY2017-18

Submit ID: 0258-41182348

14 Fergus County

0258 Lewistown Elem

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	2017 Value	2018 Value
1111	District Levy - Real Property	0.00	62,350.38
1112	District Levy - Personal Property	0.00	1,701.66
1114	District Levy - Pers Prop/Mobile Homes	0.00	366.04
1190	Penalties and Interest on Taxes	0.00	62.28
1510	Interest Earnings	5,231.61	7,388.20
5200	Sale or Compensation for Loss of Assets	0.00	7,875.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>5,231.61</u>	<u>79,743.56</u>

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

PRC	Program	Function	Object	2017 Value	2018 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		27XX	Student Transportation Services			
			7XX	Property and Equipment Acquisition		
				<u>72,669.32</u>	<u>93,268.33</u>	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>72,669.32</u>	<u>93,268.33</u>	

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	465,694.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	79,743.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	93,268.33	(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)	452,169.60	(5)



Trustees' Financial Summary

FY2017-18

Submit ID: 0258-41182348

14 Fergus County

0258 Lewistown Elem

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	2017 Value	2018 Value
1510	Interest Earnings	7.03	7.62
1611	National School Lunch Program	241,883.57	234,591.63
1630	Catering Sales	12,772.33	15,076.37
1900	Other Revenue from Local Sources	190.04	0.00
3220	State Food Services Match	870.22	515.98
4550	Federal Child Nutrition	278,336.56	279,415.91
5200	Sale or Compensation for Loss of Assets	10.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		534,069.75	529,607.51

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

PRC	Program	Function	Object	2017 Value	2018 Value
910 Food Services					
25XX Support Services - Business					
			1XX Personal Services - Salaries	11,609.32	12,568.50
			2XX Personal Services - Employee Benefits	787.66	753.87
31XX Food Services					
			1XX Personal Services - Salaries	151,779.76	137,948.64
			2XX Personal Services - Employee Benefits	25,304.23	24,061.10
			3XX Purchased Professional and Technical Services	4,951.13	5,113.78
			4XX Purchased Property Services	2,438.02	4,511.94
			5XX Other Purchased Services	2,688.36	2,537.51
			6XX Supplies and Materials	330,393.89	330,856.72
			810 Dues and Fees	2,410.02	0.00
			8XX Other Expenditures	0.00	2,640.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				532,362.39	520,992.96



Trustees' Financial Summary

FY2017-18

Submit ID: 0258-41182348

14 Fergus County

0258 Lewistown Elem

Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance						33,979.08 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						529,607.51 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						520,992.96 (3)
Increase/Decrease of Reserve for Inventories						
This Year	42,659.05	Less Last Year	44,123.95	(4a)		-1,464.90
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						-1,464.90 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						41,128.73 (5)



Trustees' Financial Summary

FY2017-18

Submit ID: 0258-41182348

14 Fergus County

0258 Lewistown Elem

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	2017 Value	2018 Value
1111	District Levy - Real Property	34,620.67	80,766.73
1112	District Levy - Personal Property	1,520.75	2,262.97
1114	District Levy - Pers Prop/Mobile Homes	330.81	608.64
1190	Penalties and Interest on Taxes	109.29	123.03
1510	Interest Earnings	17.27	47.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		36,598.79	83,809.01

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

PRC	Program	Function	Object	2017 Value	2018 Value
280 Special Education - Local and State					
1XXX Instruction					
		1XX	Personal Services - Salaries	26,844.81	70,600.50
		2XX	Personal Services - Employee Benefits	10,111.61	15,524.53
		5XX	Other Purchased Services	780.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				37,736.42	86,125.03

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance	964.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	83,809.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	86,125.03	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	-1,351.98	(5)



Trustees' Financial Summary

FY2017-18

Submit ID: 0258-41182348

14 Fergus County

0258 Lewistown Elem

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	2017 Value	2018 Value
	1510 Interest Earnings	1,651.49	2,775.68
	2240 County Retirement Distribution	846,286.19	847,830.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		847,937.68	850,606.21

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

PRC	Program	Function	Object	2017 Value	2018 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	367,645.45	352,564.06
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	24,818.04	23,316.93
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	7,369.68	7,563.59
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	18,533.27	15,059.41
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	42,432.42	12,998.12
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	66,807.04	67,790.11
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	28,156.29	29,568.51
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	40,650.50	40,932.37
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	30,798.82	30,494.72
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	141,922.19	147,142.53
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	8,423.99	8,881.65
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	1,918.02	1,991.80
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	31.10	4.07
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	1,001.26	833.69



Trustees' Financial Summary

FY2017-18

Submit ID: 0258-41182348

14 Fergus County

0258 Lewistown Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2017 Value	2018 Value
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits		6,468.13	6,696.68
	910	Food Services				
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits		1,768.38	1,916.15
		31XX	Food Services			
			2XX Personal Services - Employee Benefits		36,355.65	36,569.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					825,100.23	784,323.59

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					149,315.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					850,606.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					784,323.59	(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)					215,598.49	(5)



Trustees' Financial Summary

FY2017-18

Submit ID: 0258-41182348

14 Fergus County

0258 Lewistown Elem

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	2018 Value
102	Garfield Donations	
	1900 Other Revenue from Local Sources	1,979.30
103	Highland Park Donations	
	1900 Other Revenue from Local Sources	1,022.30
104	Lewis & Clark Donations	
	1900 Other Revenue from Local Sources	395.50
	1920 Contributions/Donations from Private Sources	350.00
105	LJHS Donations	
	1900 Other Revenue from Local Sources	518.00
116	Phillips 66 Grant	
	1920 Contributions/Donations from Private Sources	22,000.00
117	Garfield Ski Trips	
	1900 Other Revenue from Local Sources	9,029.00
	1920 Contributions/Donations from Private Sources	100.00
129	Flex Forfeitures	
	1900 Other Revenue from Local Sources	3,089.64
231	PTO - Billable	
	1920 Contributions/Donations from Private Sources	26,058.86
232	Garfield PTO Donations	
	1920 Contributions/Donations from Private Sources	4,000.00
233	Highland Park PTO Donations	
	1920 Contributions/Donations from Private Sources	5,250.00
234	Lewis & Clark PTO Donations	
	1920 Contributions/Donations from Private Sources	3,843.25
235	LJHS PTO Donations	
	1920 Contributions/Donations from Private Sources	3,250.00
287	Aggregate Reim/Indirects	
	1950 Services Provided Other School Districts or Coops	3,790.06
	1960 Services Provided Other Local Governmental Units	9,144.01
494	Title I - Schoolwide	
	4940 Schoolwide Program	362,567.00
542	Elementary Book Fair	
	1900 Other Revenue from Local Sources	6,276.58
566	Moodie Donation	
	1920 Contributions/Donations from Private Sources	8,000.00
633	District Reimbursements	
	1900 Other Revenue from Local Sources	3,355.86
	1920 Contributions/Donations from Private Sources	1,597.50
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	10,231.21



Trustees' Financial Summary

FY2017-18

Submit ID: 0258-41182348

14 Fergus County

0258 Lewistown Elem

3357 Montana Administrative Claiming Reimbursement	61,367.47
5200 Sale or Compensation for Loss of Assets	609.40

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: 547,824.94

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

PRC	Program	Function	Object	2017 Value	2018 Value
102	Garfield Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			2XX Personal Services - Employee Benefits		11.15
			6XX Supplies and Materials		1,423.03
			102 Subtotal		<u>1,434.18</u>
103	Highland Park Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			4XX Purchased Property Services		170.81
			103 Subtotal		<u>170.81</u>
104	Lewis & Clark Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		90.00
			104 Subtotal		<u>90.00</u>
105	LJHS Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		158.18
			6XX Supplies and Materials		1,748.64
	24XX Support Services - School Administration				
			6XX Supplies and Materials		54.99
			105 Subtotal		<u>1,961.81</u>
117	Garfield Ski Trips				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		9,126.00
			117 Subtotal		<u>9,126.00</u>
231	PTO - Billable				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		1,539.31
			2XX Personal Services - Employee Benefits		121.43
			3XX Purchased Professional and Technical Services		1,200.00
			5XX Other Purchased Services		2,428.00
			6XX Supplies and Materials		18,188.44



Trustees' Financial Summary

FY2017-18

Submit ID: 0258-41182348

14 Fergus County

0258 Lewistown Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2017 Value	2018 Value
			7XX Property and Equipment Acquisition		1,571.04
	222X	Educational Media Services			
			6XX Supplies and Materials		88.00
	27XX	Student Transportation Services			
			1XX Personal Services - Salaries		888.69
			2XX Personal Services - Employee Benefits		33.95
			231 Subtotal		<u>26,058.86</u>
232	Garfield PTO Donations				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			5XX Other Purchased Services		250.00
			6XX Supplies and Materials		3,723.46
			232 Subtotal		<u>3,973.46</u>
233	Highland Park PTO Donations				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries		286.00
			2XX Personal Services - Employee Benefits		10.78
			6XX Supplies and Materials		4,283.37
			233 Subtotal		<u>4,580.15</u>
234	Lewis & Clark PTO Donations				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		2,615.82
			234 Subtotal		<u>2,615.82</u>
235	LJHS PTO Donations				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		2,028.34
			235 Subtotal		<u>2,028.34</u>
287	Aggregate Reim/Indirects				
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries		87.71
			2XX Personal Services - Employee Benefits		5.00
			4XX Purchased Property Services		20.00
			6XX Supplies and Materials		3,677.06
			7XX Property and Equipment Acquisition		26,500.00
			287 Subtotal		<u>30,289.77</u>



Trustees' Financial Summary

FY2017-18

Submit ID: 0258-41182348

14 Fergus County

0258 Lewistown Elem

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

PRC	Program	Function	Object	2017 Value	2018 Value
365	Indian Ed for All				
	365	Indian Education for All - OTO & Ongoing			
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries		25.34
			2XX Personal Services - Employee Benefits		1.50
			365 Subtotal		26.84
494	Title I - Schoolwide				
	494	Schoolwide Program			
		1XXX	Instruction		
			1XX Personal Services - Salaries		242,567.08
			2XX Personal Services - Employee Benefits		79,426.09
			5XX Other Purchased Services		4,920.00
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		22,977.37
			2XX Personal Services - Employee Benefits		8,230.58
			3XX Purchased Professional and Technical Services		2,850.59
			5XX Other Purchased Services		1,595.29
			494 Subtotal		362,567.00
542	Elementary Book Fair				
	1XX	Regular Education Programs - Elementary/Secondary			
		222X	Educational Media Services		
			3XX Purchased Professional and Technical Services		375.00
			6XX Supplies and Materials		5,939.70
			542 Subtotal		6,314.70
566	Moodie Donation				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries		307.16
			2XX Personal Services - Employee Benefits		62.56
			5XX Other Purchased Services		750.00
			6XX Supplies and Materials		2,837.26
			566 Subtotal		3,956.98
633	District Reimbursements				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			5XX Other Purchased Services		1,503.72
			6XX Supplies and Materials		10,624.60
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		12,657.37
			2XX Personal Services - Employee Benefits		109.12



Trustees' Financial Summary

FY2017-18

Submit ID: 0258-41182348

14 Fergus County

0258 Lewistown Elem

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

PRC	Program	Function	Object	2017 Value	2018 Value
	25XX Support Services - Business				
			3XX Purchased Professional and Technical Services		3,346.65
	280 Special Education - Local and State				
	21XX Support Services - Students				
			3XX Purchased Professional and Technical Services		10,197.55
	910 Food Services				
	31XX Food Services				
			6XX Supplies and Materials		2,882.73
			633 Subtotal		<u>41,321.74</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>496,516.46</u>

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					624,122.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					547,824.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					496,516.46	(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)					675,431.41	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
102 Garfield Donations	1,979.30	1,434.18	545.12
103 Highland Park Donations	1,022.30	170.81	851.49
104 Lewis & Clark Donations	745.50	90.00	655.50
105 LJHS Donations	518.00	1,961.81	-1,443.81
116 Phillips 66 Grant	22,000.00	0.00	22,000.00
117 Garfield Ski Trips	9,129.00	9,126.00	3.00
129 Flex Forfeitures	3,089.64	0.00	3,089.64
231 PTO - Billable	26,058.86	26,058.86	0.00
232 Garfield PTO Donations	4,000.00	3,973.46	26.54
233 Highland Park PTO Donations	5,250.00	4,580.15	669.85
234 Lewis & Clark PTO Donations	3,843.25	2,615.82	1,227.43
235 LJHS PTO Donations	3,250.00	2,028.34	1,221.66
287 Aggregate Reim/Indirects	12,934.07	30,289.77	-17,355.70
365 Indian Ed for All	0.00	26.84	-26.84
494 Title I - Schoolwide	362,567.00	362,567.00	0.00



Trustees' Financial Summary

FY2017-18

Submit ID: 0258-41182348

14 Fergus County

0258 Lewistown Elem

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
542 Elementary Book Fair	6,276.58	6,314.70	-38.12
566 Moodie Donation	8,000.00	3,956.98	4,043.02
633 District Reimbursements	77,161.44	41,321.74	35,839.70
Total	547,824.94	496,516.46	51,308.48



Trustees' Financial Summary

FY2017-18

Submit ID: 0258-41182348

14 Fergus County

0258 Lewistown Elem

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			2017 Value	2018 Value
	1510 Interest Earnings			163.72	193.16
	1910 Rentals			4,690.00	5,360.00
147	Junior High Band Rental				
	1910 Rentals			810.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:				5,663.72	5,553.16

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20	
PRC	Program	Function	Object		2017 Value	2018 Value
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX Instruction				
			7XX Property and Equipment Acquisition		0.00	4,974.96
		26XX Operation and Maintenance of Plant Services				
			6XX Supplies and Materials		4,486.04	665.00
147	Junior High Band Rental					
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX Instruction				
			6XX Supplies and Materials		214.29	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					4,700.33	5,639.96

Schedule Of Changes Worksheet						Fund Code 20	
Beginning Fund Balance						9,933.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,553.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						5,639.96	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						9,846.44	(5)



Trustees' Financial Summary

FY2017-18

Submit ID: 0258-41182348

14 Fergus County

0258 Lewistown Elem

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	2017 Value	2018 Value
	1510 Interest Earnings	573.49	721.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		573.49	721.22

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

PRC	Program	Function	Object	2017 Value	2018 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	9,526.82	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				9,526.82	0.00

Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance	44,731.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	721.22	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	45,453.04	(5)



Trustees' Financial Summary

FY2017-18

Submit ID: 0258-41182348

14 Fergus County

0258 Lewistown Elem

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	2017 Value	2018 Value
	1510 Interest Earnings	952.36	1,452.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>952.36</u>	<u>1,452.77</u>

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

PRC	Program	Function	Object	2017 Value	2018 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					90,104.29 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,452.77 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					91,557.06 (5)



Trustees' Financial Summary

FY2017-18

Submit ID: 0258-41182348

14 Fergus County

0258 Lewistown Elem

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	2017 Value	2018 Value
1111	District Levy - Real Property	57,978.63	58,569.20
1112	District Levy - Personal Property	2,562.68	1,696.78
1114	District Levy - Pers Prop/Mobile Homes	547.33	568.98
1190	Penalties and Interest on Taxes	191.48	128.76
1510	Interest Earnings	435.56	700.56
3281	State Technology Aid	5,417.48	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		67,133.16	61,664.28

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

PRC	Program	Function	Object	2017 Value	2018 Value
1XX Regular Education Programs - Elementary/Secondary					
222X Educational Media Services					
			3XX Purchased Professional and Technical Services	12,689.97	10,948.63
			4XX Purchased Property Services	27.00	0.00
			5XX Other Purchased Services	3,501.60	4,193.57
			6XX Supplies and Materials	37,395.63	13,829.92
			7XX Property and Equipment Acquisition	8,092.50	7,747.50
25XX Support Services - Business					
			3XX Purchased Professional and Technical Services	8,031.16	13,552.12
			4XX Purchased Property Services	29.96	22.70
			5XX Other Purchased Services	1,420.69	1,614.45
			6XX Supplies and Materials	8,855.39	1,788.46
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				80,043.90	53,697.35

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	46,398.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	61,664.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	53,697.35	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	54,365.73	(5)



Trustees' Financial Summary

FY2017-18

Submit ID: 0258-41182348

14 Fergus County

0258 Lewistown Elem

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		2017 Value	2018 Value
	1510 Interest Earnings		1,575.91	2,083.48
	1900 Other Revenue from Local Sources		650.00	400.00
	3445 State Combined Fund School Block Grant		31,231.34	16,341.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			33,457.25	18,824.75

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 29	
PRC	Program	Function	Object	2017 Value	2018 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	26,000.00	24,000.00
			2XX Personal Services - Employee Benefits	17,202.34	22,403.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				43,202.34	46,403.92

Schedule Of Changes Worksheet						Fund Code 29	
Beginning Fund Balance						144,601.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						18,824.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						46,403.92	(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)						117,022.14	(5)



Trustees' Financial Summary

FY2017-18

Submit ID: 0258-41182348

14 Fergus County

0258 Lewistown Elem

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	2017 Value	2018 Value
	1111 District Levy - Real Property	187,459.52	3,953.21
	1112 District Levy - Personal Property	7,648.22	428.60
	1114 District Levy - Pers Prop/Mobile Homes	1,628.93	749.90
	1190 Penalties and Interest on Taxes	522.95	221.99
	1510 Interest Earnings	4,718.65	47.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		201,978.27	5,401.37

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

PRC	Program	Function	Object	2017 Value	2018 Value
	1XX Regular Education Programs - Elementary/Secondary				
	51XX General Obligation Bonds, Special Assessments and Interest				
			840 Principal On Debt	2,087,250.00	0.00
			860 Agent Fees/Issuance Costs	550.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,087,800.00	0.00

Schedule Of Changes Worksheet Fund Code 50

Beginning Fund Balance	-1,235.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,401.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,165.43	(5)



Trustees' Financial Summary

FY2017-18

Submit ID: 0258-41182348

14 Fergus County

0258 Lewistown Elem

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	2017 Value	2018 Value
	1510 Interest Earnings	182.37	278.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>182.37</u>	<u>278.16</u>

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

PRC	Program	Function	Object	2017 Value	2018 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					17,253.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					278.16	(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)					17,531.77	(5)



Trustees' Financial Summary

FY2017-18

Submit ID: 0258-41182348

14 Fergus County

0258 Lewistown Elem

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	2017 Value	2018 Value
1111	District Levy - Real Property	90,780.11	93,246.93
1112	District Levy - Personal Property	3,174.84	2,704.40
1114	District Levy - Pers Prop/Mobile Homes	546.44	902.21
1190	Penalties and Interest on Taxes	201.77	189.32
1510	Interest Earnings	7,537.87	7,508.58
6100	Material Prior Period Revenue Adjustments	0.00	3,119.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>102,241.03</u>	<u>107,671.05</u>

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

PRC	Program	Function	Object	2017 Value	2018 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	361,185.44	25,886.74
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>361,185.44</u>	<u>25,886.74</u>

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	558,070.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	107,671.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	25,886.74	(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	139,151.82	(4b)
	-139,151.82	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	500,703.05	(5)



Trustees' Financial Summary

FY2017-18

Submit ID: 0258-41182348

14 Fergus County

0258 Lewistown Elem

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	2017 Value	2018 Value
	1970 Services Provided Other Funds	164,659.13	164,878.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>164,659.13</u>	<u>164,878.96</u>

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

PRC	Program	Function	Object	2017 Value	2018 Value
	920 Enterprise or Internal Service Programs				
	32XX Enterprise Services				
			3XX Purchased Professional and Technical Services	134,636.14	149,120.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>134,636.14</u>	<u>149,120.92</u>

Schedule Of Changes Worksheet

Fund Code 78

Beginning Fund Balance	38,072.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	164,878.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	149,120.92	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	53,830.21	(5)



Trustees' Financial Summary

FY2017-18

Submit ID: 0258-41182348

14 Fergus County

0258 Lewistown Elem

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	2017 Value	2018 Value
	1510 Interest Earnings	5.81	7.82
	1XXX Revenues from Student Activities	43,664.18	37,031.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>43,669.99</u>	<u>37,038.95</u>

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

PRC	Program	Function	Object	2017 Value	2018 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	43,194.53	34,165.64
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>43,194.53</u>	<u>34,165.64</u>

Schedule Of Changes Worksheet Fund Code 84

Beginning Fund Balance					79,951.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					37,038.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					34,165.64	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					82,825.01	(5)



Trustees' Financial Summary

FY2017-18

Submit ID: 0258-41182348

14 Fergus County

0258 Lewistown Elem

Detail Expenditure

Fund	Account	Description	2017 Value	2018 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	427,693.51	420,798.89
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	2,702,740.92	2,693,675.26
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	11,523.14	5,829.63
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	2,970.14	3,229.32
XX	XXX 26XX 41X	Energy Utility Services	166,961.80	168,352.99
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	21,162.38	13,709.54
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	349,211.44	12,177.20
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	2,795.75	23,955.02
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	780.00	0.00
XX	XXX XXXX 645	Online Textbooks/E-Books	0.00	18,475.38
XX	XXX XXXX 682	Technology Supplies	40,562.89	0.00
XX	XXX XXXX 735	Technology Equipment and Software	0.00	0.00



Trustees' Financial Summary

FY2017-18

Submit ID: 0258-41182348

14 Fergus County

0258 Lewistown Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	125,920.66
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	125,920.66

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	42,621.48
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	181,539.57
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	1,133,100.88
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 FY2020 Maximum Budget: 100%



Trustees' Financial Summary

FY2017-18

Submit ID: 0258-41182348

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	811,424.92	70,600.50	0.00	0.00	0.00
280	1XXX	2XX	164,779.03	15,524.53	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	194.91	0.00	0.00	0.00	0.00
280	1XXX	6XX	1,539.41	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	69,037.58	0.00	0.00	0.00	0.00
Totals			1,046,975.85	86,125.03	0.00	0.00	0.00

1,133,100.88

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 FY18 in TEAMS.



Trustees' Financial Summary

FY2017-18

Submit ID: 0258-41182348

14 Fergus County

0258 Lewistown Elem

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	468,794.92	0.00	13,709.54	0.00	482,504.46
*** Buildings	5,175,157.31	210,059.62	67,432.00	0.00	5,452,648.93
Machinery and Equipment	1,750,352.22	0.00	124,608.75	0.00	1,874,960.97
*** Construction in Progress	210,059.62	-210,059.62	0.00	0.00	0.00
Totals at Historical Cost	7,834,246.21	0.00	205,750.29	0.00	8,039,996.50
Depreciation					
Improvement Accum	252,424.35	0.00	20,638.75	0.00	273,063.10
Building Accum	2,681,012.62	0.00	162,660.72	0.00	2,843,673.34
Machinery and Equipment Accum	1,369,076.11	0.00	104,363.83	0.00	1,473,439.94
Total Accumulated Depreciation	4,302,513.08	0.00	287,663.30	0.00	4,590,176.38
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	3,531,733.13	0.00	-81,913.01	0.00	3,449,820.12

* 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

FY2017-18

Submit ID: 0258-41182348

14 Fergus County

0258 Lewistown Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2017	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2018) [a+b-c-d]	(f) Current Portion Due FY2019	(g) Long-Term Portion Due FY2020
Governmental Activities *							
Compensated Absences	278,416.05	13,078.60	0.00	0.00	291,494.65	0.00	291,494.65
Other Post Employment Benefits	932,670.82	1,793,863.36	0.00	0.00	2,726,534.18	0.00	2,726,534.18
Other	85,000.00	0.00	0.00	40,000.00	45,000.00	0.00	45,000.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	1,296,086.87	1,806,941.96	0.00	40,000.00	3,063,028.83	0.00	3,063,028.83

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

FY2017-18

Submit ID: 0258-41182348

14 Fergus County

0258 Lewistown Elem

Net Pension Liability FY2018

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	1,462,626.59	125,847.01	0.00	1,588,473.60
Net Pension - TRS	5,414,379.88	0.00	554,838.83	4,859,541.05