



Trustees' Financial Summary

FY2013-14

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? 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, 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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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	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
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)	120,129.38	23,799.66	383.90	11,180.81
FUND 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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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	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	
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)	928.72			
FUND 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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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			9,922.27	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
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			9,922.27	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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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	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			
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	87,569.97			
52	TOTAL FUND BALANCE/EQUITY	87,569.97			
53	TOTAL LIABILITIES AND FUND BALANCE	87,569.97			



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	57,355.87	158,554.67		1,439,695.27
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
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)	4,773.54			9,409.78
FUND 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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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	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		
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)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		7,558.76		
FUND 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		



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

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
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)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			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	
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)				
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)			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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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			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	
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			69,775.16	
52	TOTAL FUND BALANCE/EQUITY			69,775.16	
53	TOTAL LIABILITIES AND FUND BALANCE			69,775.16	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

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



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Balance Sheet

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



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

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 Transfers In:	5,584,275.16	5,670,727.88

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
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 Support 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

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

PRC	Program	Function	Object	2013 Value	2014 Value
	1XX Regular Education Programs - Elementary/Secondary				
	221X Improvement of Instruction Services				
			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 Property 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				
			1XX Personal Services - Salaries	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
			6XX Supplies and Materials	22,701.62	14,486.08
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	73,836.02	76,853.07
			2XX Personal Services - Employee Benefits	15,369.42	15,611.15
			3XX Purchased Professional and Technical Services	8,861.18	7,877.33
			4XX Purchased Property Services	244.93	0.00
			5XX Other Purchased Services	13,907.03	15,744.67
			6XX Supplies and Materials	1,890.60	2,095.38
			810 Dues and Fees	5,384.59	5,319.13
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	329,506.83	337,745.05
			2XX Personal Services - Employee Benefits	77,452.02	80,691.24
			4XX Purchased Property Services	1,125.00	0.00
			5XX Other Purchased Services	3,477.59	3,247.61
			6XX Supplies and Materials	2,676.28	2,377.34
			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	57,230.05	45,775.08
			7XX Property and Equipment Acquisition	7,099.10	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Program	Function	Object	2013 Value	2014 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
			810 Dues and Fees	310.00	921.00
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	67,788.91	0.00
	280 Special Education - Local and State				
	1XXX Instruction				
			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	0.00
			6XX Supplies and Materials	6,213.51	7,980.61
	221X Improvement of Instruction Services				
			5XX Other Purchased Services	769.90	0.00
			6XX Supplies and Materials	269.95	0.00
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	3,162.63	6,057.19
			2XX Personal Services - Employee Benefits	227.54	257.99
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	35,875.19	66,163.90
	316 Data For Achievement				
	25XX Support Services - Business				
			3XX Purchased Professional and Technical Services	0.00	1,006.66
			6XX Supplies and Materials	0.00	2,780.50
	365 Indian Education for All - OTO & Ongoing				
	1XXX Instruction				
			1XX Personal Services - Salaries	11,461.54	12,240.68
			2XX Personal Services - Employee Benefits	1,637.11	1,784.74
	710 School Sponsored Extracurricular Activities				
	27XX Student 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 Extracurricular - Activities				
			1XX Personal Services - Salaries	7,469.37	7,223.46
			2XX Personal Services - Employee Benefits	224.04	422.51
	720 School Sponsored Athletics				
	27XX Student Transportation Services				
			3XX Purchased Professional and Technical Services	0.00	273.04
			4XX Purchased Property Services	0.00	868.99
			5XX Other Purchased Services	3.64	87.21
			6XX Supplies and Materials	0.00	4,828.20



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

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

PRC	Program	Function	Object	2013 Value	2014 Value
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	43,643.39	44,850.54
			2XX Personal Services - Employee Benefits	2,075.33	2,349.57
			3XX Purchased Professional and Technical Services	0.00	78.78
	910 Food Services				
	31XX Food Services				
			1XX Personal Services - Salaries	83,312.09	86,008.40
			2XX Personal Services - Employee Benefits	20,256.44	20,674.63
			5XX Other Purchased Services	579.00	393.96
	999 Undistributed				
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	55,356.76
	9999 Undistributed				
			892 Material Prior Period Expenditure Adjustments	1,388.79	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,595,486.54	5,679,080.77

Schedule Of Changes Worksheet

Beginning Fund Balance					551,077.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,670,727.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,679,080.77	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	79,062.95	(4b)	-79,062.95	
					-79,062.95	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					463,661.93	(5)



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

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

PRC Revenue	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 Transfers In:	539,835.81	405,784.42

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support 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 Support Services - Business		
1XX Personal Services - Salaries	34,917.16	30,180.50
2XX Personal Services - Employee Benefits	6,350.25	6,507.02
26XX Operation 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 Student 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 Education - Local and State		
27XX Student 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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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

424,788.24

821,865.33

Schedule Of Changes Worksheet

Beginning Fund Balance						946,017.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						405,784.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						821,865.33	(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)						529,936.74	(5)



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

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

PRC Revenue	2013 Value	2014 Value
1111 District Levy - Real Property	27.76	20.98
1114 District Levy - Pers Prop/Mobile Homes	0.60	0.52
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	7.10	0.00
1190 Penalties and Interest on Taxes	9.86	6.72
1510 Interest Earnings	4,826.65	4,543.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,871.97	4,571.99

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	1,773.40	11,286.00
7XX Property and Equipment Acquisition	152,595.85	56,861.27
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	154,369.25	68,147.27

Schedule Of Changes Worksheet

Beginning Fund Balance	668,580.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,571.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	68,147.27	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	605,005.31	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

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

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	509.74	155.33
1611 National School Lunch Program	258,679.28	253,667.85
1630 Catering Sales	10,691.19	4,615.72
1900 Other Revenue from Local Sources	197.00	0.00
3220 State Food Services Match	3,438.61	0.00
4550 Federal Child Nutrition	247,923.35	254,580.18
5200 Sale or Compensation for Loss of Assets	320.00	70.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	521,759.17	513,089.08

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

PRC Program Function Object	2013 Value	2014 Value
910 Food Services		
25XX Support 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 Expenditures, Other Financing Uses and Residual Equity 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	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						544,312.94	(3)
Increase/Decrease of Reserve for Inventories							
This Year	53,398.20	Less Last Year	43,035.58		(4a)	10,362.62	
Increase/Decrease of Reserve for Encumbrances							
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)



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

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

PRC Revenue	2013 Value	2014 Value
1111 District Levy - Real Property	0.80	18,050.27
1112 District Levy - Personal Property	0.00	534.26
1114 District Levy - Pers Prop/Mobile Homes	0.00	126.71
1190 Penalties and Interest on Taxes	0.19	19.16
1510 Interest Earnings	0.00	3.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.99	18,733.61

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

PRC Program Function Object	2013 Value	2014 Value
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	11,497.11
2XX Personal Services - Employee Benefits	0.00	4,501.51
5XX Other Purchased Services	0.00	2,380.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	18,378.62

Schedule Of Changes Worksheet

Beginning Fund Balance	2.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18,733.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	18,378.62	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	357.43	(5)



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

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

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	3,160.03	1,975.20
2240 County Retirement Distribution	584,495.56	789,842.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	587,655.59	791,817.76

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	318,501.80	383,366.36
810 Dues and Fees	0.00	175,034.46
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	17,866.97	14,477.20
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	6,407.44	7,194.57
222X Educational Media Services		
2XX Personal Services - Employee Benefits	17,573.85	19,126.21
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	12,595.13	13,776.78
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	48,233.24	52,093.03
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	28,833.51	28,714.32
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	38,557.84	39,338.39
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	26,696.83	28,597.88
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	111,046.38	118,903.73
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	5,461.76	6,705.08
365 Indian Education for All - OTO & Ongoing		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,647.57	1,864.47
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	1,121.08	1,112.91
720 School Sponsored Athletics		



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

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

PRC	Program	Function	Object	2013 Value	2014 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	5,465.75	6,141.53
	910 Food Services				
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	1,026.25	1,147.88
		31XX Food Services			
			2XX Personal Services - Employee Benefits	38,340.17	35,829.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				679,375.57	933,424.68

Schedule Of Changes Worksheet

Beginning Fund Balance					370,034.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					791,817.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					933,424.68	(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)					228,427.54	(5)



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

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

PRC Revenue	2014 Value
102 Garfield Donations	
1900 Other Revenue from Local Sources	9,417.30
1920 Contributions/Donations from Private Sources	412.00
102 Subtotal	9,829.30
103 Highland 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 Lewis & Clark Donations	
1900 Other Revenue from Local Sources	238.59
1920 Contributions/Donations from Private Sources	550.00
104 Subtotal	788.59
105 LJHS Donations	
1900 Other Revenue from Local Sources	3,306.00
1920 Contributions/Donations from Private Sources	641.23
105 Subtotal	3,947.23
107 MT State Reading Council Grant	
1920 Contributions/Donations from Private Sources	1,000.00
113 School Breakfast	
3290 State - Other State Grants	3.52
6100 Material Prior Period Revenue Adjustments	496.48
113 Subtotal	500.00
114 School Wellness in Action Grant	
4650 Federal Miscellaneous Grants from OPI	808.89
191 Fund 191 Residual Equity	
6100 Material Prior Period Revenue Adjustments	1,000.00
224 Bus Driver Training Symposium	
1950 Services Provided Other School Districts or Coops	3,296.68
232 Garfield PTO Donations	
1920 Contributions/Donations from Private Sources	1,481.33
233 Highland Park PTO Donations	
1920 Contributions/Donations from Private Sources	8,856.97
234 Lewis & Clark PTO Donations	
1920 Contributions/Donations from Private Sources	1,426.43
235 LJHS PTO Donations	
1920 Contributions/Donations from Private Sources	3,722.01
287 Aggregate Reim/Indirects	



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

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

PRC Revenue	2014 Value
287 Aggregate Reim/Indirects	
1950 Services Provided Other School Districts or Coops	3,495.28
1960 Services Provided Other Local Governmental Units	5,900.95
287 Subtotal	9,396.23
494 Title I - Schoolwide	
4940 Schoolwide Program	403,905.00
542 Elementary Book Fair	
1900 Other Revenue from Local Sources	8,312.59
566 Moodie Donation	
1920 Contributions/Donations from Private Sources	8,000.00
633 District Reimbursements	
1900 Other Revenue from Local Sources	9,754.85
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	229,219.85
3357 Montana Administrative Claiming Reimbursement	23,200.14
5200 Sale or Compensation for Loss of Assets	200.00
6100 Material Prior Period Revenue Adjustments	15,230.41
633 Subtotal	277,605.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	747,303.93

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	5,077.95
6XX Supplies and Materials	3,384.13
102 Subtotal	8,462.08
103 Highland Park Donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,452.89
104 Lewis & Clark Donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	592.90
105 LJHS Donations	



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2014 Value
105 LJHS Donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	3,234.00
6XX Supplies and Materials	1,230.03
	4,464.03
105 Subtotal	
107 MT State Reading Council Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,000.00
113 School Breakfast	
910 Food Services	
31XX Food Services	
6XX Supplies and Materials	3.52
114 School Wellness in Action Grant	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
5XX Other Purchased Services	492.00
6XX Supplies and Materials	316.89
	808.89
114 Subtotal	
224 Bus Driver Training Symposium	
1XX Regular Education Programs - Elementary/Secondary	
27XX Student Transportation Services	
3XX Purchased Professional and Technical Services	700.00
5XX Other Purchased Services	1,636.50
6XX Supplies and Materials	326.20
	2,662.70
224 Subtotal	
232 Garfield PTO Donations	
1XX Regular Education Programs - Elementary/Secondary	
27XX Student Transportation Services	
1XX Personal Services - Salaries	284.97
2XX Personal Services - Employee Benefits	10.74
	295.71
232 Subtotal	
233 Highland Park PTO Donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
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



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2014 Value
233 Highland Park PTO Donations	
1XX Regular Education Programs - Elementary/Secondary	
233 Subtotal	7,526.41
234 Lewis & Clark PTO Donations	
1XX Regular 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 Donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	2,663.21
287 Aggregate Reim/Indirects	
1XX Regular Education Programs - Elementary/Secondary	
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 Program	
1XXX Instruction	
1XX Personal Services - Salaries	272,053.75
2XX Personal Services - Employee Benefits	88,094.21
6XX Supplies and Materials	5,952.00
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 Fair	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	
6XX Supplies and Materials	7,358.63



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2014 Value
542 Elementary Book Fair	
566 Moodie Donation	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
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 Subtotal	8,116.97
633 District Reimbursements	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
2XX Personal Services - Employee Benefits	5,042.40
221X Improvement of Instruction Services	
5XX Other Purchased Services	0.22
25XX Support Services - Business	
5XX Other Purchased Services	8,340.00
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	23.92
2XX Personal Services - Employee Benefits	0.13
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	228,803.47
633 Subtotal	242,210.14
Total Current Expenditures, Other Financing Uses and Residual Equity 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						747,303.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						695,052.75	(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)						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

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

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	76.93	103.88
1910 Rentals	7,766.25	25.00
6100 Material Prior Period Revenue Adjustments	7.60	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,850.78	128.88

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	7,430.00	0.00
6XX Supplies and Materials	157.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	7,587.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	9,793.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	128.88	(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)	9,922.27	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	332.04	366.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	332.04	366.74

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

PRC Program Function Object	2013 Value	2014 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning 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)
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)	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 Financing Sources and Residual Equity Transfers In:

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	551.37	609.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	551.37	609.01

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

PRC Program Function Object	2013 Value	2014 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule 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 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)	87,569.97	(5)



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

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

PRC Revenue	2013 Value	2014 Value
1111 District Levy - Real Property	56,668.56	57,541.75
1112 District Levy - Personal Property	3,312.18	2,701.69
1114 District Levy - Pers Prop/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
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	66,588.27	72,195.80

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
22XX Educational 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 Support Services - General Administration		
810 Dues and Fees	160.00	0.00
25XX Support 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 Expenditures, Other Financing Uses and Residual Equity Transfers Out:	79,158.55	44,691.41



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						29,851.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						72,195.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						44,691.41	(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)						57,355.87	(5)



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

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

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	786.79	1,031.62
3445 State Combined Fund School Block Grant	21,745.41	21,745.41
3447 SB372 Combined Block Grant Reimbursement	6,318.14	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	28,850.34	22,777.03

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

PRC Program Function Object	2013 Value	2014 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	135,777.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22,777.03	(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)	158,554.67	(5)



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

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

PRC Revenue	2013 Value	2014 Value
1110 District Tax Levy	2,317.72	0.00
1111 District Levy - Real Property	106,735.60	116,993.10
1112 District Levy - Personal Property	6,682.62	5,377.53
1114 District Levy - Pers Prop/Mobile Homes	1,304.90	1,241.14
1190 Penalties and Interest on Taxes	424.41	440.62
1510 Interest Earnings	1,392.98	1,220.01
3120 State Guaranteed Tax Base Aid	137,042.95	139,463.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	255,901.18	264,736.13

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
860 Agent Fees/Issuance Costs	500.00	500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	500.00	500.00

Schedule Of Changes Worksheet

Beginning Fund Balance	1,175,459.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	264,736.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	500.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
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)	1,439,695.27	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

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

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	63.42	76.34
1900 Other Revenue from Local Sources	0.00	53.06
1910 Rentals	0.00	7,200.00
5200 Sale or Compensation for Loss of Assets	861.00	879.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	924.42	8,208.70

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

PRC Program Function Object	2013 Value	2014 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance						10,180.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						8,208.70	(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)						18,388.94	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

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

PRC Revenue	2013 Value	2014 Value
1111 District Levy - Real Property	90,379.13	91,594.96
1112 District Levy - Personal Property	5,280.17	4,303.67
1114 District Levy - Pers Prop/Mobile Homes	1,021.38	992.18
1190 Penalties and Interest on Taxes	322.23	361.59
1510 Interest Earnings	3,626.43	4,626.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	100,629.34	101,878.65

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	9,101.45	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	9,101.45	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	623,001.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	101,878.65	(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	9,101.45	(4b)
	-9,101.45	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	715,778.67	(5)



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

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

PRC Revenue	2013 Value	2014 Value
1970 Services Provided Other Funds	0.00	137,245.87
6100 Material Prior Period Revenue Adjustments	0.00	114,413.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	251,659.04

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

PRC Program Function Object	2013 Value	2014 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
3XX Purchased Professional and Technical Services	0.00	129,691.84
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	0.00	107,285.54
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	236,977.38

Schedule Of Changes Worksheet

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					251,659.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					236,977.38	(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)					14,681.66	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	0.00	6.37
1XXX Revenues from Student Activities	41,245.97	47,370.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	41,245.97	47,377.07

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

PRC Program Function Object	2013 Value	2014 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	36,396.87	43,739.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	36,396.87	43,739.90

Schedule Of Changes Worksheet

Beginning Fund Balance	66,137.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	47,377.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	43,739.90	(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)	69,775.16	(5)



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Detail Expenditure

Fund	Account	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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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
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	969,632.00
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:

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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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
							969,632.00

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.

* 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.



Trustees' Financial Summary

FY2013-14

Submit ID: 0258-34645873

14 Fergus County

0258 Lewistown Elem

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	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.

Depreciation by Function for FY2014	Governmental Activities	Business-Type 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.



Trustees' Financial Summary

FY2013-14

Submit ID: 0258-34645873

14 Fergus County

0258 Lewistown Elem

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2013)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2014) [a + b - c - d]	Current Portion Due FY2015	Long-Term 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.