



Trustees' Financial Summary

FY2012-13

Submit ID: 0258-84657016

**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: Stan Monger

(Signature)

(Date)

County Superintendent: Rhonda Long

(Signature)

(Date)

Software

Accounting Package: CSA/Infinite Visions

For FY13 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), 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	
113	School Breakfast	STATE	2013	
178	Fund 178 Residual Equity	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
362	Quality Schools Facility Grant	STATE	2012	NA
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)	551,077.77	946,017.65	668,580.59	42,676.02
02	Taxes Receivable - Real and Personal (120-149)	79,276.45	21,726.76	74.93	
03	Taxes Receivable - Protested (150-159)	36,338.85	10,042.94	189.56	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				2,957.25
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				43,035.58
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	666,693.07	977,787.35	668,845.08	88,668.85
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	115,615.30	31,769.70	264.49	10,502.65
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	115,615.30	31,769.70	264.49	10,502.65
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				43,035.58
37	Reserve for Encumbrances (953)	79,062.95			
48	Fund Balance for Budget	472,014.82	946,017.65	668,580.59	35,130.62
52	TOTAL FUND BALANCE/EQUITY	551,077.77	946,017.65	668,580.59	78,166.20
53	TOTAL LIABILITIES AND FUND BALANCE	666,693.07	977,787.35	668,845.08	88,668.85



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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)	2.44	370,034.46	360,426.12	
02	Taxes Receivable - Real and Personal (120-149)	1.37			
03	Taxes Receivable - Protested (150-159)	3.50			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			158,538.88	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)			2,500.00	
20	TOTAL ASSETS AND OTHER DEBITS	7.31	370,034.46	521,465.00	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	4.87		500.00	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	4.87		500.00	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	2.44	370,034.46	520,965.00	
52	TOTAL FUND BALANCE/EQUITY	2.44	370,034.46	520,965.00	
53	TOTAL LIABILITIES AND FUND BALANCE	7.31	370,034.46	521,465.00	



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ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			9,793.39	52,365.78
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			9,793.39	52,365.78
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			9,793.39	52,365.78
52	TOTAL FUND BALANCE/EQUITY			9,793.39	52,365.78
53	TOTAL LIABILITIES AND FUND BALANCE			9,793.39	52,365.78



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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)	86,960.96			
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	86,960.96			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	86,960.96			
52	TOTAL FUND BALANCE/EQUITY	86,960.96			
53	TOTAL LIABILITIES AND FUND BALANCE	86,960.96			



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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)	29,851.48	135,777.64		1,175,459.14
02	Taxes Receivable - Real and Personal (120-149)	3,047.08			6,718.08
03	Taxes Receivable - Protested (150-159)	1,397.77			2,841.09
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	34,296.33	135,777.64		1,185,018.31
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	4,444.85			9,559.17
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	4,444.85			9,559.17
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	29,851.48	135,777.64		1,175,459.14
52	TOTAL FUND BALANCE/EQUITY	29,851.48	135,777.64		1,175,459.14
53	TOTAL LIABILITIES AND FUND BALANCE	34,296.33	135,777.64		1,185,018.31



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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)	10,180.24	623,001.47		
02	Taxes Receivable - Real and Personal (120-149)		4,853.01		
03	Taxes Receivable - Protested (150-159)		2,226.06		
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)				
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	10,180.24	630,080.54		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		7,079.07		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		7,079.07		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)		9,101.45		
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	10,180.24	613,900.02		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	10,180.24	623,001.47		
53	TOTAL LIABILITIES AND FUND BALANCE	10,180.24	630,080.54		



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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				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	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)				
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				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		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)			66,137.99	
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			66,137.99	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			66,137.99	
52	TOTAL FUND BALANCE/EQUITY			66,137.99	
53	TOTAL LIABILITIES AND FUND BALANCE			66,137.99	



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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					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	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					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	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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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)		9,808.34		
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		9,808.34		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)		9,808.34		
35	TOTAL LIABILITIES		9,808.34		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		9,808.34		



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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	2012 Value	2013 Value
1111 District Levy - Real Property	1,449,936.98	1,451,877.53
1112 District Levy - Personal Property	70,875.88	85,998.56
1114 District Levy - Pers Prop/Mobile Homes	18,433.34	16,639.25
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	64,625.94	17,668.04
1190 Penalties and Interest on Taxes	15,613.58	5,234.99
1510 Interest Earnings	7,318.88	5,236.07
1900 Other Revenue from Local Sources	157.04	210.00
3110 Direct State Aid	2,012,654.66	2,062,207.36
3111 Quality Educator	195,807.46	195,807.46
3112 At Risk Student	25,124.40	25,233.14
3113 Indian Education For All	17,319.60	17,299.20
3114 American Indian Achievement Gap	800.00	3,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	317,023.71	349,036.76
3120 State Guaranteed Tax Base Aid	970,392.18	958,372.48
3444 State School Block Grant	311,061.02	348,923.41
3446 SB372 Block Grant Reimbursement	0.00	34,086.33
6100 Material Prior Period Revenue Adjustments	362.62	7,244.58
7810 Education Jobs Fund	2,360.50	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,479,867.79	5,584,275.16

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	1,894,079.22	2,154,112.57
2XX Personal Services - Employee Benefits	274,081.72	255,688.39
3XX Purchased Professional and Technical Services	5,407.50	8,370.00
4XX Purchased Property Services	11,765.97	23,569.35
5XX Other Purchased Services	2,169.57	2,167.58
6XX Supplies and Materials	158,277.58	115,746.68
7XX Property and Equipment Acquisition	17,972.00	16,444.00
810 Dues and Fees	37.50	550.99
21XX Support Services - Students		
1XX Personal Services - Salaries	129,456.39	120,156.98
2XX Personal Services - Employee Benefits	15,896.07	15,758.69
3XX Purchased Professional and Technical Services	14,747.58	23,758.81
5XX Other Purchased Services	327.23	6,795.49
6XX Supplies and Materials	642.85	306.72
810 Dues and Fees	115.00	0.00
221X Improvement of Instruction Services		



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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	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
	221X Improvement of Instruction Services				
			1XX Personal Services - Salaries	41,596.61	42,012.50
			2XX Personal Services - Employee Benefits	6,954.13	7,366.50
			3XX Purchased Professional and Technical Services	670.00	670.00
			5XX Other Purchased Services	3,034.88	4,091.34
			6XX Supplies and Materials	15,555.02	3,411.29
			810 Dues and Fees	459.63	391.28
	222X Educational Media Services				
			1XX Personal Services - Salaries	89,033.34	121,694.05
			2XX Personal Services - Employee Benefits	12,307.44	15,348.42
			3XX Purchased Professional and Technical Services	7,034.94	5,041.68
			5XX Other Purchased Services	1,122.29	0.00
			6XX Supplies and Materials	16,000.65	22,701.62
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	82,976.48	73,836.02
			2XX Personal Services - Employee Benefits	15,690.77	15,369.42
			3XX Purchased Professional and Technical Services	6,594.56	8,861.18
			4XX Purchased Property Services	195.79	244.93
			5XX Other Purchased Services	13,839.22	13,907.03
			6XX Supplies and Materials	1,445.06	1,890.60
			810 Dues and Fees	5,199.20	5,384.59
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	306,255.26	329,506.83
			2XX Personal Services - Employee Benefits	80,127.10	77,452.02
			4XX Purchased Property Services	0.00	1,125.00
			5XX Other Purchased Services	3,558.92	3,477.59
			6XX Supplies and Materials	2,458.08	2,676.28
			810 Dues and Fees	844.95	1,215.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	171,169.87	164,248.91
			2XX Personal Services - Employee Benefits	31,270.07	27,333.01
			3XX Purchased Professional and Technical Services	10,463.22	10,210.82
			4XX Purchased Property Services	4,204.78	9,970.67
			5XX Other Purchased Services	5,721.92	10,373.49
			6XX Supplies and Materials	12,286.65	15,903.90
			7XX Property and Equipment Acquisition	6,474.21	0.00
			810 Dues and Fees	997.55	1,139.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	275,690.60	271,217.77
			2XX Personal Services - Employee Benefits	81,534.62	78,693.29
			3XX Purchased Professional and Technical Services	13,931.52	14,290.07
			4XX Purchased Property Services	246,497.02	235,356.62
			5XX Other Purchased Services	38,165.50	31,247.83
			6XX Supplies and Materials	49,519.33	57,230.05



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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	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			7XX Property and Equipment Acquisition	13,390.88	7,099.10
			810 Dues and Fees	310.00	310.00
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	90,708.80	67,788.91
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	638,935.11	745,739.65
			2XX Personal Services - Employee Benefits	106,562.03	125,143.74
			5XX Other Purchased Services	364.58	47.30
			6XX Supplies and Materials	6,907.49	6,213.51
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	254.45	0.00
			5XX Other Purchased Services	62.72	0.00
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	0.00	769.90
			6XX Supplies and Materials	0.00	269.95
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	4,112.27	3,162.63
			2XX Personal Services - Employee Benefits	0.00	227.54
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	79,695.66	35,875.19
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			1XX Personal Services - Salaries	11,132.06	11,461.54
			2XX Personal Services - Employee Benefits	1,424.63	1,637.11
		222X Educational Media Services			
			1XX Personal Services - Salaries	5,322.96	0.00
			2XX Personal Services - Employee Benefits	706.33	0.00
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	153,723.73	0.00
			2XX Personal Services - Employee Benefits	15,778.14	0.00
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			3XX Purchased Professional and Technical Services	0.00	301.50
			4XX Purchased Property Services	0.00	556.44
			6XX Supplies and Materials	0.00	1,613.59
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	7,488.82	7,469.37
			2XX Personal Services - Employee Benefits	108.16	224.04



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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	2012 Value	2013 Value
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			4XX Purchased Property Services	90.13	0.00
			5XX Other Purchased Services	0.00	3.64
			6XX Supplies and Materials	4,886.46	0.00
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	43,495.87	43,643.39
			2XX Personal Services - Employee Benefits	1,732.72	2,075.33
			5XX Other Purchased Services	6,267.79	0.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	69,328.64	83,312.09
			2XX Personal Services - Employee Benefits	12,415.15	20,256.44
			5XX Other Purchased Services	509.00	579.00
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	193.36	1,388.79
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,461,765.30	5,595,486.54

Schedule Of Changes Worksheet

Beginning Fund Balance					587,494.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,584,275.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,595,486.54	(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	79,062.95	Less Last Year	104,268.30	(4b)	-25,205.35	
					-25,205.35	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					551,077.77	(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	2012 Value	2013 Value
1111 District Levy - Real Property	415,234.48	322,065.51
1112 District Levy - Personal Property	19,467.92	20,264.04
1114 District Levy - Pers Prop/Mobile Homes	5,053.43	3,981.12
1190 Penalties and Interest on Taxes	3,953.74	1,362.08
1510 Interest Earnings	7,099.78	5,469.62
2220 County On-Schedule Trans Reimb	78,429.28	78,173.48
3210 State On-Schedule Trans Reimb	78,429.28	78,819.59
3444 State School Block Grant	9,986.92	20,360.95
3446 SB372 Block Grant Reimbursement	0.00	9,339.42
5200 Sale or Compensation for Loss of Assets	6,948.32	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	624,603.15	539,835.81

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	9,435.05	9,623.73
2XX Personal Services - Employee Benefits	1,766.74	1,869.37
25XX Support Services - Business		
1XX Personal Services - Salaries	31,836.13	34,917.16
2XX Personal Services - Employee Benefits	7,155.17	6,350.25
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	5,656.29	5,544.64
5XX Other Purchased Services	1,629.00	481.02
27XX Student Transportation Services		
1XX Personal Services - Salaries	193,974.59	195,391.36
2XX Personal Services - Employee Benefits	38,703.27	38,084.97
3XX Purchased Professional and Technical Services	4,078.72	1,169.32
4XX Purchased Property Services	5,526.35	3,709.38
5XX Other Purchased Services	7,420.00	5,407.70
6XX Supplies and Materials	93,524.11	79,241.89
7XX Property and Equipment Acquisition	19,858.74	25.13
810 Dues and Fees	25.00	0.00
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	39,688.92	35,809.79
2XX Personal Services - Employee Benefits	9,458.60	7,162.53
999 Undistributed		
9999 Undistributed		



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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	113.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>469,849.68</u>	<u>424,788.24</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					830,970.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					539,835.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					424,788.24	(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)					946,017.65	(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	2012 Value	2013 Value
1111 District Levy - Real Property	1,785.54	27.76
1112 District Levy - Personal Property	70.36	0.00
1114 District Levy - Pers Prop/Mobile Homes	0.54	0.60
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	7.10
1190 Penalties and Interest on Taxes	414.78	9.86
1510 Interest Earnings	8,286.17	4,826.65

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10,557.39	4,871.97
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	0.00	1,773.40
7XX Property and Equipment Acquisition	52,445.00	152,595.85

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	52,445.00	154,369.25
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Schedule Of Changes Worksheet

Beginning Fund Balance	818,077.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,871.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	154,369.25	(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)	668,580.59	(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	2012 Value	2013 Value
1510 Interest Earnings	1,242.46	509.74
1611 National School Lunch Program	260,647.22	258,679.28
1630 Catering Sales	11,707.25	10,691.19
1900 Other Revenue from Local Sources	0.00	197.00
3220 State Food Services Match	0.00	3,438.61
4550 Federal Child Nutrition	248,359.75	247,923.35
5200 Sale or Compensation for Loss of Assets	32.40	320.00
6100 Material Prior Period Revenue Adjustments	665.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	522,654.08	521,759.17

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

PRC Program Function Object	2012 Value	2013 Value
910 Food Services		
25XX Support Services - Business		
1XX Personal Services - Salaries	6,969.29	7,319.82
2XX Personal Services - Employee Benefits	490.08	578.50
31XX Food Services		
1XX Personal Services - Salaries	182,085.16	203,039.86
2XX Personal Services - Employee Benefits	31,032.44	29,458.16
3XX Purchased Professional and Technical Services	2,381.28	3,406.54
4XX Purchased Property Services	854.20	2,778.63
5XX Other Purchased Services	2,041.99	1,419.57
6XX Supplies and Materials	303,496.52	318,053.04
7XX Property and Equipment Acquisition	9,069.48	22,990.35
810 Dues and Fees	2,858.63	2,995.07
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	541,279.07	592,039.54



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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						149,749.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						521,759.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						592,039.54	(3)
Increase/Decrease of Reserve for Inventories							
This Year	43,035.58	Less Last Year	44,338.47		(4a)	-1,302.89	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00		(4b)	0.00	
						-1,302.89	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						78,166.20	(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	2012 Value	2013 Value
1111 District Levy - Real Property	33.94	0.80
1112 District Levy - Personal Property	1.48	0.00
1190 Penalties and Interest on Taxes	5.64	0.19
1510 Interest Earnings	0.38	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	41.44	0.99

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

PRC Program Function Object	2012 Value	2013 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	1.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.99	(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)		2.44 (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	2012 Value	2013 Value
1510 Interest Earnings	5,176.63	3,160.03
2240 County Retirement Distribution	620,538.81	584,495.56
6100 Material Prior Period Revenue Adjustments	884.03	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	626,599.47	587,655.59

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	320,718.15	318,501.80
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	19,001.09	17,866.97
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	6,314.87	6,407.44
222X Educational Media Services		
2XX Personal Services - Employee Benefits	12,481.16	17,573.85
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	13,892.05	12,595.13
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	44,971.62	48,233.24
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	29,020.90	28,833.51
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	38,951.51	38,557.84
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	30,168.86	26,696.83
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	93,254.20	111,046.38
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	5,907.11	5,461.76
365 Indian Education for All - OTO & Ongoing		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,572.86	1,647.57
222X Educational Media Services		
2XX Personal Services - Employee Benefits	745.43	0.00
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		



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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	2012 Value	2013 Value
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	1,108.55	1,121.08
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	5,244.09	5,465.75
	890 Other Community Services				
		33XX Community Services			
			2XX Personal Services - Employee Benefits	7.92	0.00
	910 Food Services				
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	999.41	1,026.25
		31XX Food Services			
			2XX Personal Services - Employee Benefits	33,693.24	38,340.17
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	3.20	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				658,056.22	679,375.57

Schedule Of Changes Worksheet

Beginning Fund Balance					461,754.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					587,655.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					679,375.57	(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)					370,034.46	(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	2013 Value
102 Garfield Donations	
1900 Other Revenue from Local Sources	9,984.40
1920 Contributions/Donations from Private Sources	1,094.41
102 Subtotal	11,078.81
103 Highland Park Donations	
1900 Other Revenue from Local Sources	1,213.36
1920 Contributions/Donations from Private Sources	3,790.16
103 Subtotal	5,003.52
104 Lewis & Clark Donations	
1900 Other Revenue from Local Sources	1,491.20
1920 Contributions/Donations from Private Sources	4,951.02
104 Subtotal	6,442.22
105 LJHS Donations	
1900 Other Revenue from Local Sources	561.00
1920 Contributions/Donations from Private Sources	2,162.45
105 Subtotal	2,723.45
224 Bus Driver Training Symposium	
1950 Services Provided Other School Districts or Coops	2,975.78
232 Garfield PTO Donations	
1920 Contributions/Donations from Private Sources	4,508.00
233 Highland Park PTO Donations	
1920 Contributions/Donations from Private Sources	1,145.00
234 Lewis & Clark PTO Donations	
1920 Contributions/Donations from Private Sources	3,332.55
235 LJHS PTO Donations	
1920 Contributions/Donations from Private Sources	4,919.48
236 Coats for Kids	
1900 Other Revenue from Local Sources	840.00
287 Aggregate Reim/Indirects	
1950 Services Provided Other School Districts or Coops	3,277.48
1960 Services Provided Other Local Governmental Units	10,471.63
287 Subtotal	13,749.11
362 Quality Schools Facility Grant	
3720 Quality Schools Facility Grant Program	4,000.00
494 Title I - Schoolwide	
4940 Schoolwide Program	406,831.00
542 Elementary Book Fair	



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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	2013 Value
542 Elementary Book Fair	
1900 Other Revenue from Local Sources	7,701.23
566 Moodie Donation	
1920 Contributions/Donations from Private Sources	8,000.00
633 District Reimbursements	
1900 Other Revenue from Local Sources	8,087.41
1920 Contributions/Donations from Private Sources	250.00
3290 State - Other State Grants	13,638.18
3355 Medicaid - Miscellaneous	33,610.01
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	250,192.40
6100 Material Prior Period Revenue Adjustments	2,020.50
633 Subtotal	307,798.50
777 MDT Safe Routes to School	
3290 State - Other State Grants	4,281.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	795,329.65

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

PRC Program Function Object	2013 Value
102 Garfield Donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	11,114.00
6XX Supplies and Materials	245.80
102 Subtotal	11,359.80
103 Highland Park Donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	572.23
104 Lewis & Clark Donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,036.35
105 LJHS Donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	612.68
24XX Support Services - School Administration	



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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	2013 Value
105 LJHS Donations				
	1XX Regular	Education Programs - Elementary/Secondary		
		24XX Support Services - School Administration		
		6XX Supplies and Materials		564.00
		27XX Student Transportation Services		
		1XX Personal Services - Salaries		302.47
		2XX Personal Services - Employee Benefits		14.75
		105 Subtotal		<hr/> 1,493.90
113 School Breakfast				
	910 Food Services			
		31XX Food Services		
		6XX Supplies and Materials		496.48
178 Fund 178 Residual Equity				
	1XX Regular	Education Programs - Elementary/Secondary		
		1XXX Instruction		
		2XX Personal Services - Employee Benefits		4,421.14
191 Fund 191 Residual Equity				
	1XX Regular	Education Programs - Elementary/Secondary		
		1XXX Instruction		
		2XX Personal Services - Employee Benefits		7,578.86
224 Bus Driver Training Symposium				
	1XX Regular	Education Programs - Elementary/Secondary		
		27XX Student Transportation Services		
		3XX Purchased Professional and Technical Services		1,500.00
		5XX Other Purchased Services		2,445.77
		6XX Supplies and Materials		341.16
		224 Subtotal		<hr/> 4,286.93
232 Garfield PTO Donations				
	1XX Regular	Education Programs - Elementary/Secondary		
		1XXX Instruction		
		6XX Supplies and Materials		5,732.83
233 Highland Park PTO Donations				
	1XX Regular	Education Programs - Elementary/Secondary		
		1XXX Instruction		
		6XX Supplies and Materials		2,436.35
234 Lewis & Clark PTO Donations				
	1XX Regular	Education Programs - Elementary/Secondary		
		1XXX Instruction		
		6XX Supplies and Materials		2,957.61
235 LJHS PTO 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	2013 Value
494 Title I - Schoolwide	
494 Schoolwide Program	
221X Improvement of Instruction Services	
5XX Other Purchased Services	13,000.95
6XX Supplies and Materials	6.98
	406,831.00
494 Subtotal	
542 Elementary Book Fair	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	
6XX Supplies and Materials	10,669.61
566 Moodie Donation	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	698.50
6XX Supplies and Materials	6,521.48
	7,219.98
566 Subtotal	
633 District Reimbursements	
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
5XX Other Purchased Services	0.16
25XX Support Services - Business	
3XX Purchased Professional and Technical Services	572.50
5XX Other Purchased Services	6,000.00
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	9,327.72
2XX Personal Services - Employee Benefits	120.32
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	247,750.94
329 State Miscellaneous Grants	
25XX Support Services - Business	
7XX Property and Equipment Acquisition	9,313.00
	273,084.64
633 Subtotal	
777 MDT Safe Routes to School	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	4,281.00



Trustees' Financial Summary

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

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

754,371.70

Schedule Of Changes Worksheet

Beginning Fund Balance						480,007.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						795,329.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						754,371.70	(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)						520,965.00	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
102 Garfield Donations	11,078.81	11,359.80	-280.99
103 Highland Park Donations	5,003.52	572.23	4,431.29
104 Lewis & Clark Donations	6,442.22	1,036.35	5,405.87
105 LJHS Donations	2,723.45	1,493.90	1,229.55
113 School Breakfast	0.00	496.48	-496.48
178 Fund 178 Residual Equity	0.00	4,421.14	-4,421.14
191 Fund 191 Residual Equity	0.00	7,578.86	-7,578.86
224 Bus Driver Training Symposium	2,975.78	4,286.93	-1,311.15
232 Garfield PTO Donations	4,508.00	5,732.83	-1,224.83
233 Highland Park PTO Donations	1,145.00	2,436.35	-1,291.35
234 Lewis & Clark PTO Donations	3,332.55	2,957.61	374.94
235 LJHS PTO Donations	4,919.48	5,978.28	-1,058.80
236 Coats for Kids	840.00	163.88	676.12
287 Aggregate Reim/Indirects	13,749.11	2,915.71	10,833.40
362 Quality Schools Facility Grant	4,000.00	0.00	4,000.00
365 Indian Ed for All	0.00	792.12	-792.12
367 Full-Time Kindergarten OTO	0.00	48.00	-48.00
447 GIS Grant	0.00	15.00	-15.00
494 Title I - Schoolwide	406,831.00	406,831.00	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
542 Elementary Book Fair	7,701.23	10,669.61	-2,968.38
566 Moodie Donation	8,000.00	7,219.98	780.02
633 District Reimbursements	307,798.50	273,084.64	34,713.86
777 MDT Safe Routes to School	4,281.00	4,281.00	0.00
Total	795,329.65	754,371.70	40,957.95



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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	2012 Value	2013 Value
1510 Interest Earnings	102.52	76.93
1910 Rentals	640.00	7,766.25
6100 Material Prior Period Revenue Adjustments	0.00	7.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	742.52	7,850.78

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	1,189.12	7,430.00
6XX Supplies and Materials	0.00	157.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,189.12	7,587.00

Schedule Of Changes Worksheet

Beginning Fund Balance		9,529.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		7,850.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		7,587.00	(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)		9,793.39	(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	2012 Value	2013 Value
1510 Interest Earnings	519.16	332.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	519.16	332.04

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

PRC Program Function Object	2012 Value	2013 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		52,033.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		332.04	(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)		52,365.78	(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	2012 Value	2013 Value
1510 Interest Earnings	862.16	551.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	862.16	551.37

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

PRC Program Function Object	2012 Value	2013 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	86,409.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	551.37	(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)	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)	86,960.96	(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	2012 Value	2013 Value
1111 District Levy - Real Property	58,177.55	56,668.56
1112 District Levy - Personal Property	2,719.45	3,312.18
1114 District Levy - Pers Prop/Mobile Homes	705.66	640.75
1190 Penalties and Interest on Taxes	560.76	201.04
1510 Interest Earnings	401.32	301.38
1900 Other Revenue from Local Sources	230.00	0.00
3281 State Technology Aid	5,414.02	5,464.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	68,208.76	66,588.27

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
22XX Educational Media Services		
3XX Purchased Professional and Technical Services	0.00	1,432.09
4XX Purchased Property Services	1,115.00	4,731.10
5XX Other Purchased Services	9,944.32	22.77
6XX Supplies and Materials	34,735.52	52,033.02
7XX Property and Equipment Acquisition	0.00	9,240.27
810 Dues and Fees	165.00	0.00
23XX Support Services - General Administration		
810 Dues and Fees	0.00	160.00
25XX Support Services - Business		
3XX Purchased Professional and Technical Services	2,246.35	2,330.82
4XX Purchased Property Services	481.66	28.29
5XX Other Purchased Services	1,928.30	2,298.72
6XX Supplies and Materials	1,560.55	3,488.05
7XX Property and Equipment Acquisition	0.00	3,393.42
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	52,176.70	79,158.55



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						42,421.76 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						66,588.27 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						79,158.55 (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)						29,851.48 (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	2012 Value	2013 Value
1510 Interest Earnings	1,001.61	786.79
3445 State Combined Fund School Block Grant	14,727.35	21,745.41
3447 SB372 Combined Block Grant Reimbursement	0.00	6,318.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	15,728.96	28,850.34

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

PRC Program Function Object	2012 Value	2013 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	106,927.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	28,850.34	(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)	135,777.64	(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	2012 Value	2013 Value
1110 District Tax Levy	0.00	2,317.72
1111 District Levy - Real Property	127,476.99	106,735.60
1112 District Levy - Personal Property	5,821.55	6,682.62
1114 District Levy - Pers Prop/Mobile Homes	1,493.43	1,304.90
1190 Penalties and Interest on Taxes	820.33	424.41
1510 Interest Earnings	5,475.90	1,392.98
3120 State Guaranteed Tax Base Aid	137,579.62	137,042.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	278,667.82	255,901.18

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

PRC Program Function Object	2012 Value	2013 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	920,057.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	255,901.18	(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)	1,175,459.14	(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	2012 Value	2013 Value
1510 Interest Earnings	90.97	63.42
5200 Sale or Compensation for Loss of Assets	450.00	861.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	540.97	924.42

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

PRC Program Function Object	2012 Value	2013 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		9,255.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		924.42	(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)		10,180.24	(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	2012 Value	2013 Value
1111 District Levy - Real Property	92,765.05	90,379.13
1112 District Levy - Personal Property	4,330.79	5,280.17
1114 District Levy - Pers Prop/Mobile Homes	1,123.85	1,021.38
1190 Penalties and Interest on Taxes	1,002.46	322.23
1510 Interest Earnings	4,822.13	3,626.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	104,044.28	100,629.34

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	1,837.78	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	10,561.01	9,101.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	12,398.79	9,101.45

Schedule Of Changes Worksheet

Beginning Fund Balance	522,372.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	100,629.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,101.45	(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	9,101.45	
Less Last Year	0.00	(4b)
	9,101.45	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	623,001.47	(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	2012 Value	2013 Value
1510 Interest Earnings	13.48	0.00
1XXX Revenues from Student Activities	44,834.70	41,245.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>44,848.18</u>	<u>41,245.97</u>

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

PRC Program Function Object	2012 Value	2013 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	37,771.01	36,396.87
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>37,771.01</u>	<u>36,396.87</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	61,288.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	41,245.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	36,396.87	(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)	66,137.99	(5)



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Detail Expenditure

Fund	Account	Description	2012 Value	2013 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	368,911.98	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	0.00	428,066.01
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	2,473,886.22	2,599,334.80
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	53,531.36	54,067.68
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	2,881.27	5,964.43
XX	XXX 26XX 41X	Energy Utility Services	168,443.64	166,402.17
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	65,411.81	76,890.36
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	39,858.00	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	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	127,310.24
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	127,310.24

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	42,433.92
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	183,325.81
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	914,059.24
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 Revenue (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 FY2015 Maximum Budget: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	745,739.65	0.00	0.00	0.00	
280	1XXX	2XX	125,143.74	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	47.30	0.00	0.00	0.00	
280	1XXX	6XX	6,213.51	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	769.90	0.00	0.00	0.00	
280	221X	6XX	269.95	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	35,875.19	0.00	0.00	0.00	
Totals			914,059.24	0.00	0.00	0.00	914,059.24

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 on the October Annual Data Collection report (ADC) for FY13.



Trustees' Financial Summary

FY2012-13

Submit ID: 0258-84657016

14 Fergus County

0258 Lewistown Elem

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	84,127.00	0.00	0.00	0.00	84,127.00
Land Improvements	293,493.22	0.00	0.00	0.00	293,493.22
Buildings	4,285,034.64	0.00	0.00	0.00	4,285,034.64
Machinery and Equipment	1,561,883.92	0.00	215,037.08	117,758.85	1,659,162.15
Construction in Progress	94,708.80	0.00	82,954.40	94,708.80	82,954.40
Totals at Historical Cost	6,319,247.58	0.00	297,991.48	212,467.65	6,404,771.41
Less Accumulated Depreciation For:					
Improvement Accum	172,304.42	0.00	11,188.18	0.00	183,492.60
Building Accum	2,015,307.57	0.00	122,185.39	0.00	2,137,492.96
Machinery and Equipment Accum	1,165,343.82	0.00	131,648.51	117,758.85	1,179,233.48
Total Accumulated Depreciation	3,352,955.81	0.00	265,022.08	117,758.85	3,500,219.04
Governmental Activities, Capital Assets, net	2,966,291.77	0.00	32,969.40	94,708.80	2,904,552.37

* 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 FY2013	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2013			

*** Has comment.



Trustees' Financial Summary

FY2012-13

Submit ID: 0258-84657016

14 Fergus County

0258 Lewistown Elem

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
Governmental Activities*							
Bonds							
06/16/2009	1,301,400.38	0.00	257,775.38	0.00	1,043,625.00	260,906.25	782,718.75
Compensated Absences	464,967.87	0.00	0.00	51,940.07	413,027.80	0.00	413,027.80
Other Post Employment Benefits	2,439,860.58	0.00	0.00	44,491.32	2,395,369.26	0.00	2,395,369.26
Total Governmental Activity							
Long-Term Liabilities	4,206,228.83	0.00	257,775.38	96,431.39	3,852,022.06	260,906.25	3,591,115.81

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.