



Trustees' Financial Summary

FY2007-08

Submit ID: 0258-01898281

14 Fergus County
0258 Lewistown Elem

**** Recalculated ****

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 not later than the 2nd Monday in September (MCA 20-9-211 & 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 for state and federal programs.*

Certification

Business Manager/Clerk: Mike Waterman

Phone #: (406) 535-8777

(Signature)

(Date)

Chair, Board of Trustees: Dave Byerly

(Signature)

(Date)

County Superintendent: Rhonda Long

(Signature)

(Date)

Software

Accounting Package: Computer Software Associates

For FY08 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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FY2007-08

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14 Fergus County

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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
001	Line 5 and 52 Adjustment	LOCAL	2007	
102	Garfield Instruction	LOCAL	2007	
103	Highland Park Instruction	LOCAL	2008	
104	Lewis and Clark Instruction	LOCAL	2008	
105	LJHS Instruction	LOCAL	2008	
224	Bus Driver Training Symposium	LOCAL	2008	
262	Maintenance	LOCAL	2008	
277	IDEA Part B	FEDERAL	2008	84.027
287	Community Bus Service	LOCAL	2008	
334	Digital Divide Grant	LOCAL	2008	
361	In-state Day Treatment	STATE	2008	NA
365	Indian Ed for All	LOCAL	2008	
367	Full Time Kindergarten Startup	LOCAL	2008	
420	Title I Improving Basic Programs	FEDERAL	1402583108	84.010A
430	Title II Part A	FEDERAL	1402581408	84.367
431	Title II, Part D, Ed Technology	FEDERAL	1402586008	84.318
433	Title IV, Part A, Safe & Drug-Free	FEDERAL	1402581608	84.186A
435	Title V Part A	FEDERAL	1402583908	84.298
542	Book Fair	LOCAL	2008	
572	Significant Needs Grant	STATE	2007	
633	District Reimbursements	LOCAL	2008	
634	Tobacco Use Prevention Grant	STATE	2007	
652	Homeland Security Grant	FEDERAL	2007	Unknown
694	NW Rural Teachers	LOCAL	2008	
707	Title II, Part D, Ed Technology	FEDERAL	1402586007	84.318
722	Title I Improving Basic Programs	FEDERAL	1402583107	84.010A
734	Title IV, Part A, Safe & Drug-Free	FEDERAL	1402581607	84.186A
751	Learn and Serve Montana	FEDERAL	2007	94.004
772	Summer School	LOCAL		Local
851	Learn and Serve Montana	FEDERAL	2008	94.004
910	Budget Amendment			
911	Budget Amendment			



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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)	374,531.07	78,253.34	841,637.86	148,659.82
02	Taxes Receivable - Real and Personal (120-149)	130,469.44	23,035.73	5,977.35	
03	Taxes Receivable - Protested (150-159)	123,749.39	18,206.32	6,749.70	
04	Receivables from Other Funds (160-179)	4,685.14			
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				29,537.78
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	633,435.04	119,495.39	854,364.91	178,197.60
LIABILITIES					
21	Payable to Other Funds (601-606)	4,685.14			
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	254,218.83	41,242.05	12,727.05	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	258,903.97	41,242.05	12,727.05	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				29,537.78
37	Reserve for Encumbrances (953)	13,660.74			
48	Fund Balance for Budget (961-970)	360,870.33	78,253.34	841,637.86	148,659.82
52	TOTAL FUND BALANCE/EQUITY	374,531.07	78,253.34	841,637.86	178,197.60
53	TOTAL LIABILITIES AND FUND BALANCE	633,435.04	119,495.39	854,364.91	178,197.60



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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)	-719.33	144,011.22	241,726.83	
02	Taxes Receivable - Real and Personal (120-149)	1.44			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)		354.33	5,040.14	
05	Due From Other Governments (180)			199,510.64	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)			30,500.00	
20	TOTAL ASSETS AND OTHER DEBITS	-717.89	144,365.55	476,777.61	
LIABILITIES					
21	Payable to Other Funds (601-606)			354.33	
22	Due to Other Governments (611)			1,764.12	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1.44			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1.44		2,118.45	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	-719.33	144,365.55	474,659.16	
52	TOTAL FUND BALANCE/EQUITY	-719.33	144,365.55	474,659.16	
53	TOTAL LIABILITIES AND FUND BALANCE	-717.89	144,365.55	476,777.61	



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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)			6,528.63	53,149.61
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			6,528.63	53,149.61
LIABILITIES					
21	Payable to Other Funds (601-606)				4,685.14
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				4,685.14
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			6,528.63	48,464.47
52	TOTAL FUND BALANCE/EQUITY			6,528.63	48,464.47
53	TOTAL LIABILITIES AND FUND BALANCE			6,528.63	53,149.61



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FY2007-08

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14 Fergus County
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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)	81,893.04			
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	81,893.04			
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 (961-970)	81,893.04			
52	TOTAL FUND BALANCE/EQUITY	81,893.04			
53	TOTAL LIABILITIES AND FUND BALANCE	81,893.04			



Trustees' Financial Summary

FY2007-08

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14 Fergus County
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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)	39,557.74	43,456.98		
02	Taxes Receivable - Real and Personal (120-149)	5,234.78			
03	Taxes Receivable - Protested (150-159)	5,366.00			
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	50,158.52	43,456.98		
LIABILITIES					
21	Payable to Other Funds (601-606)	355.00			
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	10,600.78			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	10,955.78			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	39,202.74	43,456.98		
52	TOTAL FUND BALANCE/EQUITY	39,202.74	43,456.98		
53	TOTAL LIABILITIES AND FUND BALANCE	50,158.52	43,456.98		



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FY2007-08

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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)	7,603.86	165,259.18		
02	Taxes Receivable - Real and Personal (120-149)		8,653.41		
03	Taxes Receivable - Protested (150-159)		8,359.04		
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	7,603.86	182,271.63		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		17,012.45		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		17,012.45		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	7,603.86	165,259.18		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	7,603.86	165,259.18		
53	TOTAL LIABILITIES AND FUND BALANCE	7,603.86	182,271.63		



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ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service Fund (73)	Purchasing Internal Service Fund (74)	Central Transportation Internal Service Fund (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				-7,716.51
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				-7,716.51
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)				-7,716.51
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				-7,716.51
53	TOTAL LIABILITIES AND FUND BALANCE				-7,716.51



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ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service (76)	Miscellaneous Internal Service Fund (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		6,702.39	4,421.14	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)		51,152.85		
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		57,855.24	4,421.14	
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)		57,855.24	4,421.14	
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		57,855.24	4,421.14	
53	TOTAL LIABILITIES AND FUND BALANCE		57,855.24	4,421.14	



Trustees' Financial Summary

FY2007-08

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14 Fergus County
0258 Lewistown Elem

**** Recalculated ****

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ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only) (81)	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend principal & (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			38,467.08	
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			38,467.08	
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			38,467.08	
52	TOTAL FUND BALANCE/EQUITY			38,467.08	
53	TOTAL LIABILITIES AND FUND BALANCE			38,467.08	



Trustees' Financial Summary

FY2007-08

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0258 Lewistown Elem

**** Recalculated ****

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)	1,173,690.43	269,626.39		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	70.00			
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	1,173,760.43	269,626.39		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	1,173,760.43	269,626.39		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	1,173,760.43	269,626.39		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	1,173,760.43	269,626.39		



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FY2007-08

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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)		33,881.38		
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		33,881.38		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)		33,881.38		
35	TOTAL LIABILITIES		33,881.38		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		33,881.38		



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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)				
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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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	1,412,116.20	0.00
1111 District Levy - Real Property	0.00	1,324,560.04
1112 District Levy - Personal Property	0.00	25,891.99
1114 District Levy - Pers Prop/Mobile Homes	0.00	22,574.47
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	30,300.59
1190 Penalties and Interest on Taxes	7,188.82	12,246.82
1320 Tuition from Schl Dists Within State	0.00	5,789.30
1510 Interest Earnings	34,257.91	22,180.32
1900 Other Revenue from Local Sources	652.22	333.44
3110 Direct State Aid	1,962,356.54	1,990,272.42
3111 Quality Educator	129,424.00	200,573.34
3112 At Risk Student	32,678.54	32,364.97
3113 Indian Education For All	18,604.80	18,360.00
3114 American Indian Achievement Gap	5,400.00	5,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	216,919.85	234,062.88
3117 State Tuition for State Placement	8,161.80	1,782.40
3120 State Guaranteed Tax Base Aid	852,713.10	913,739.20
3440 State HB20/SB417 Prop Tax Reimb	6,489.50	3,194.40
3444 State School Block Grant	301,781.74	304,075.28
6100 Material Prior Period Revenue Adjustments	1,908.92	4,327.99
001 Line 5 and 52 Adjustment		
6100 Material Prior Period Revenue Adjustments	4,714.43	6,522.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>4,995,368.37</u>	<u>5,158,152.39</u>

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	1,944,530.02	1,917,188.68
2XX Personal Services - Employee Benefits	258,663.56	244,707.09
4XX Purchased Property Services	12,445.93	12,393.15
5XX Other Purchased Services	1,998.39	4,090.50
6XX Supplies and Materials	107,825.92	114,969.55
7XX Property and Equipment Acquisition	9,475.00	7,750.00
810 Dues and Fees	0.00	524.00
8XX Other Expenditures	11,181.48	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	166,707.15	157,775.74
2XX Personal Services - Employee Benefits	46,552.34	10,955.90
3XX Purchased Professional and Technical Services	510.52	350.00



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0258 Lewistown Elem

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	2007 Value	2008 Value
	1XX Regular Education Programs - Elementary/Secondary				
		21XX Support Services - Students			
			5XX Other Purchased Services	53.79	1,466.02
			6XX Supplies and Materials	2,826.34	1,766.37
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	0.00	400.00
			2XX Personal Services - Employee Benefits	0.00	7.39
			3XX Purchased Professional and Technical Services	841.00	3,693.97
			5XX Other Purchased Services	6,171.88	6,683.98
			6XX Supplies and Materials	60,918.14	83,443.38
		222X Educational Media Services			
			1XX Personal Services - Salaries	141,481.92	102,918.75
			2XX Personal Services - Employee Benefits	17,592.79	14,348.31
			3XX Purchased Professional and Technical Services	0.00	1,342.65
			6XX Supplies and Materials	21,730.63	22,444.63
			810 Dues and Fees	0.00	169.00
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	64,151.31	68,470.85
			2XX Personal Services - Employee Benefits	7,498.56	11,173.57
			3XX Purchased Professional and Technical Services	6,632.39	5,667.42
			5XX Other Purchased Services	17,063.43	17,273.55
			6XX Supplies and Materials	4,702.35	6,122.25
			810 Dues and Fees	0.00	4,437.41
			8XX Other Expenditures	7,867.79	0.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	365,695.39	409,435.54
			2XX Personal Services - Employee Benefits	40,627.76	53,957.69
			3XX Purchased Professional and Technical Services	150.00	150.00
			4XX Purchased Property Services	145.99	140.00
			5XX Other Purchased Services	5,859.60	4,851.65
			6XX Supplies and Materials	3,455.05	4,969.25
			810 Dues and Fees	0.00	1,958.00
			8XX Other Expenditures	2,443.00	0.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	97,708.18	158,053.16
			2XX Personal Services - Employee Benefits	10,794.41	24,846.41
			3XX Purchased Professional and Technical Services	14,668.80	10,298.18
			4XX Purchased Property Services	2,790.01	1,064.56
			5XX Other Purchased Services	8,003.54	14,537.36
			6XX Supplies and Materials	6,792.29	14,699.32
			7XX Property and Equipment Acquisition	0.00	5,288.31
			810 Dues and Fees	0.00	313.05
			8XX Other Expenditures	191.45	0.00
		26XX Operation and Maintenance of Plant Services			



Trustees' Financial Summary

FY2007-08

Submit ID: 0258-01898281

14 Fergus County

**** Recalculated ****

0258 Lewistown Elem

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	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary					
26XX Operation and Maintenance of Plant Services					
			1XX Personal Services - Salaries	244,503.72	218,727.61
			2XX Personal Services - Employee Benefits	49,915.36	55,309.86
			3XX Purchased Professional and Technical Services	112.00	9,613.13
			4XX Purchased Property Services	214,648.90	216,024.58
			5XX Other Purchased Services	35,904.12	30,261.54
			6XX Supplies and Materials	40,507.57	45,405.21
			810 Dues and Fees	0.00	559.56
			8XX Other Expenditures	40.00	0.00
27XX Student Transportation Services					
			2XX Personal Services - Employee Benefits	1,258.56	0.00
4XXX Facilities Acquisition and Construction Services					
			7XX Property and Equipment Acquisition	0.00	5,785.14
52XX Capital Leases or Long Term Notes with Board of Investments					
			840 Principal On Debt	10,281.32	10,213.76
280 Special Education - Local and State					
1XXX Instruction					
			1XX Personal Services - Salaries	534,409.90	533,806.16
			2XX Personal Services - Employee Benefits	64,772.75	76,170.11
			3XX Purchased Professional and Technical Services	7,645.00	0.00
			4XX Purchased Property Services	0.00	35.00
			5XX Other Purchased Services	3,600.78	2,902.15
			6XX Supplies and Materials	13,380.83	26,212.11
27XX Student Transportation Services					
			2XX Personal Services - Employee Benefits	115.90	0.00
62XX Resources Transferred to Other School Districts or Cooperatives					
			920 Resources Transferred to Other School Districts or Cooperatives	56,000.81	60,839.08
365 OTO Indian Education for All					
1XXX Instruction					
			1XX Personal Services - Salaries	1,523.80	0.00
			2XX Personal Services - Employee Benefits	29.15	0.00
			3XX Purchased Professional and Technical Services	217.75	0.00
			5XX Other Purchased Services	764.72	1,145.24
			6XX Supplies and Materials	3,923.32	8,149.00
390 State Career & Technical Ed Entitlement - Undistributed					
1XXX Instruction					
			1XX Personal Services - Salaries	41,159.00	43,410.74
			2XX Personal Services - Employee Benefits	475.45	339.95
			4XX Purchased Property Services	339.08	0.00
			5XX Other Purchased Services	319.26	0.00
			6XX Supplies and Materials	2,374.50	0.00
420 Title I, Part A, Improving Basic Programs					



Trustees' Financial Summary

FY2007-08

Submit ID: 0258-01898281

14 Fergus County
0258 Lewistown Elem

**** Recalculated ****

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	2007 Value	2008 Value
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	31,423.57	49,762.94
			2XX Personal Services - Employee Benefits	9,071.17	597.69
			6XX Supplies and Materials	39.99	0.00
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	5,374.82	0.00
	431 Title II, Part D, Educational Technology				
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	17.94	21.88
	433 Title IV, Part A, Safe & Drug-Free Schools & Communities				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	0.94
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	49.45	31.33
	465 Federal Miscellaneous Grants from OPI				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	2,221.50	0.00
	650 Adult Basic Education/GED Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	65.60	193.91
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	143.81	4.46
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	6,691.39	6,091.29
			2XX Personal Services - Employee Benefits	350.00	489.55
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	28,217.50	37,445.78
			2XX Personal Services - Employee Benefits	473.09	1,822.02
			6XX Supplies and Materials	562.12	27.93
			8XX Other Expenditures	1,499.00	0.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	61,374.49	203,280.09
			2XX Personal Services - Employee Benefits	16,003.00	27,975.66
			5XX Other Purchased Services	2,500.00	0.00
			6XX Supplies and Materials	573.00	5,919.99



Trustees' Financial Summary

FY2007-08

Submit ID: 0258-01898281

14 Fergus County
0258 Lewistown Elem

**** Recalculated ****

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	2007 Value	2008 Value
	999	Undistributed			
		61XX	Operating Transfers to Other Funds		
			910 Operating Transfers to Other Funds	0.00	4,296.94
	9999	Undistributed			
			892 Material Prior Period Expenditure Adjustments	0.00	26.65
911	Budget Amendment				
	999	Undistributed			
		9999	Undistributed		
			892 Material Prior Period Expenditure Adjustments	0.00	94,440.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>4,973,623.09</u>	<u>5,304,436.32</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					517,316.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,158,152.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,304,436.32	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	13,660.74	Less Last Year	10,162.52	(4b)	3,498.22	
					3,498.22	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					374,531.07	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0258-01898281

14 Fergus County
0258 Lewistown Elem

**** Recalculated ****

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

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	189,048.77	257,460.44
1190 Penalties and Interest on Taxes	667.87	1,321.08
1510 Interest Earnings	364.07	1,293.63
1900 Other Revenue from Local Sources	8.63	100.00
2220 County On-Schedule Trans Reimb	76,307.14	74,856.20
3210 State On-Schedule Trans Reimb	78,812.30	74,856.20
3440 State HB20/SB417 Prop Tax Reimb	1,106.38	652.66
3444 State School Block Grant	9,688.99	9,762.63
3445 State Combined Fund School Block Grant	14,288.02	0.00
6100 Material Prior Period Revenue Adjustments	0.00	2,085.24
001 Line 5 and 52 Adjustment		
6100 Material Prior Period Revenue Adjustments	2,398.03	0.00

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

372,690.20	422,388.08
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	0.00	164.08
2XX Personal Services - Employee Benefits	0.00	557.98
25XX Support Services - Business		
1XX Personal Services - Salaries	42,491.03	52,786.22
2XX Personal Services - Employee Benefits	3,510.87	6,939.69
6XX Supplies and Materials	0.00	46.76
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	5,737.23	6,468.15
5XX Other Purchased Services	790.81	671.26
27XX Student Transportation Services		
1XX Personal Services - Salaries	158,758.38	171,117.36
2XX Personal Services - Employee Benefits	23,825.30	26,989.53
3XX Purchased Professional and Technical Services	1,537.89	2,296.73
4XX Purchased Property Services	16,301.18	4,458.02
5XX Other Purchased Services	12,667.02	7,663.67
6XX Supplies and Materials	46,246.11	49,063.33
810 Dues and Fees	0.00	20.00
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	38,738.29	49,234.08
2XX Personal Services - Employee Benefits	4,112.86	5,915.80



Trustees' Financial Summary

FY2007-08

Submit ID: 0258-01898281

14 Fergus County
0258 Lewistown Elem

**** Recalculated ****

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	2007 Value	2008 Value
	280	Special Education - Local and State			
		27XX	Student Transportation Services		
			4XX Purchased Property Services	98.74	255.17
			6XX Supplies and Materials	0.00	245.98
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				354,815.71	384,893.81

Schedule Of Changes Worksheet

Beginning Fund Balance					40,759.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					422,388.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					384,893.81	(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)					78,253.34	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0258-01898281

14 Fergus County
0258 Lewistown Elem

**** Recalculated ****

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	2007 Value	2008 Value
1110 District Tax Levy	83,482.36	63,138.74
1190 Penalties and Interest on Taxes	497.56	680.97
1510 Interest Earnings	49,177.10	47,380.20
3440 State HB20/SB417 Prop Tax Reimb	534.68	233.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	133,691.70	111,433.64

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	6,971.88	1,402.98
7XX Property and Equipment Acquisition	48,537.48	127,049.42
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	58,955.69	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	114,465.05	128,452.40

Schedule Of Changes Worksheet

Beginning Fund Balance	858,656.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	111,433.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	128,452.40	(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
Ending Fund Balance (1 + 2 - 3 + 4)	841,637.86	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0258-01898281

14 Fergus County

**** Recalculated ****

0258 Lewistown Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	33.55	2,951.88
1611 National School Lunch Program	212,332.06	255,809.25
1630 Catering Sales	19,679.20	19,958.51
1632 Daily Adult Sales	173.25	126.00
1900 Other Revenue from Local Sources	52,015.98	371.02
3220 State Food Services Match	4,201.17	355.44
4550 Federal Child Nutrition	181,007.93	200,666.88
5200 Sale or Compensation for Loss of Assets	2,934.10	0.00
6100 Material Prior Period Revenue Adjustments	0.00	829.23
001 Line 5 and 52 Adjustment		
6100 Material Prior Period Revenue Adjustments	17,807.83	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	490,185.07	481,068.21

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

PRC Program Function Object	2007 Value	2008 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	181,221.49	54,714.59
2XX Personal Services - Employee Benefits	26,391.63	7,133.68
3XX Purchased Professional and Technical Services	3,875.00	4,108.00
4XX Purchased Property Services	1,178.15	2,617.72
5XX Other Purchased Services	2,285.18	1,928.48
6XX Supplies and Materials	243,284.39	256,486.17
810 Dues and Fees	0.00	2,325.06
8XX Other Expenditures	1,092.42	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	459,328.26	329,313.70



Trustees' Financial Summary

FY2007-08

Submit ID: 0258-01898281

14 Fergus County

**** Recalculated ****

0258 Lewistown Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						23,305.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						481,068.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						329,313.70	(3)
Increase/Decrease of Reserve for Inventories							
This Year	29,537.78	Less Last Year	26,400.08		(4a)	3,137.70	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00		(4b)	0.00	
						3,137.70	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						178,197.60	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0258-01898281

14 Fergus County
0258 Lewistown Elem

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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	2007 Value	2008 Value
1110 District Tax Levy	0.74	0.37
1190 Penalties and Interest on Taxes	0.27	0.19
3440 State HB20/SB417 Prop Tax Reimb	39.40	19.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	40.41	20.26

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	312.26	0.00
910 Budget Amendment		
280 Special Education - Local and State		
1XXX Instruction		
5XX Other Purchased Services	0.00	780.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	312.26	780.00

Schedule Of Changes Worksheet

Beginning Fund Balance		40.41 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		20.26 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		780.00 (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)		-719.33 (5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0258-01898281

14 Fergus County
0258 Lewistown Elem

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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	2007 Value	2008 Value
1510 Interest Earnings	21,838.09	15,604.96
1900 Other Revenue from Local Sources	1,171.78	0.00
2240 County Retirement Distribution	649,168.96	659,257.17
6100 Material Prior Period Revenue Adjustments	0.00	4,336.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	672,178.83	679,198.85

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	394,339.76	328,299.24
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	23,405.00	23,473.25
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	0.00	191.69
222X Educational Media Services		
2XX Personal Services - Employee Benefits	16,873.16	14,260.91
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	7,555.55	58,398.49
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	43,811.70	161,565.06
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	18,063.94	45,075.09
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	27,709.47	31,294.63
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	20,634.42	25,385.13
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	81,912.13	78,801.66
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	4,941.91	6,252.59
365 OTO Indian Education for All		
1XXX Instruction		
2XX Personal Services - Employee Benefits	234.21	0.00
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	6,061.14	10,444.82



Trustees' Financial Summary

FY2007-08

Submit ID: 0258-01898281

14 Fergus County
0258 Lewistown Elem

**** Recalculated ****

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	2007 Value	2008 Value
	710	School Sponsored Extracurricular Activities			
		34XX	Extracurricular - Activities		
			2XX Personal Services - Employee Benefits	976.92	943.24
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			2XX Personal Services - Employee Benefits	3,408.61	4,989.59
	910	Food Services			
		25XX	Support Services - Business		
			2XX Personal Services - Employee Benefits	0.00	1,846.76
		31XX	Food Services		
			2XX Personal Services - Employee Benefits	32,897.02	32,273.45
	999	Undistributed			
		9999	Undistributed		
			892 Material Prior Period Expenditure Adjustments	0.00	453.61
001	Line 5 and 52 Adjustment				
		999	Undistributed		
			9999 Undistributed		
			892 Material Prior Period Expenditure Adjustments	2,572.68	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>685,397.62</u>	<u>823,949.21</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					289,115.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					679,198.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					823,949.21	(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)					144,365.55	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0258-01898281

14 Fergus County

**** Recalculated ****

0258 Lewistown Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Revenue	2008 Value
001 Line 5 and 52 Adjustment	
6100 Material Prior Period Revenue Adjustments	58,244.50
102 Garfield Instruction	
1920 Contributions/Donations from Private Sources	2,839.32
6100 Material Prior Period Revenue Adjustments	53.99
9710 Residual Equity Transfers In	1,476.33
102 Subtotal	4,369.64
103 Highland Park Instruction	
1920 Contributions/Donations from Private Sources	2,899.13
9710 Residual Equity Transfers In	2,427.98
103 Subtotal	5,327.11
104 Lewis and Clark Instruction	
1920 Contributions/Donations from Private Sources	1,360.02
9710 Residual Equity Transfers In	2,317.88
104 Subtotal	3,677.90
105 LJHS Instruction	
1920 Contributions/Donations from Private Sources	1,095.50
9710 Residual Equity Transfers In	2,311.68
105 Subtotal	3,407.18
224 Bus Driver Training Symposium	
1950 Services Provided Other School Districts or Coops	2,935.00
6100 Material Prior Period Revenue Adjustments	542.00
224 Subtotal	3,477.00
262 Maintenance	
3660 OTO Capital Invest & Deferred Maintenance	124,747.14
277 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	63,354.42
287 Community Bus Service	
1960 Services Provided Other Local Governmental Units	10,802.44
361 In-state Day Treatment	
3610 Services for Significant Needs Students	10,000.00
365 Indian Ed for All	
3650 OTO Indian Education for All	8,741.65
367 Full Time Kindergarten Startup	
3670 OTO Full-Time Kindergarten Start-up	109,520.61
420 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	283,720.00



Trustees' Financial Summary

FY2007-08

Submit ID: 0258-01898281

14 Fergus County
0258 Lewistown Elem

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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	2008 Value
430 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	113,785.00
431 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	6,657.49
433 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	13,637.00
435 Title V Part A	
4350 Title V, Part A, Innovative Programs	3,807.55
542 Book Fair	
9710 Residual Equity Transfers In	12,157.49
572 Significant Needs Grant	
6100 Material Prior Period Revenue Adjustments	-10,000.00
633 District Reimbursements	
1900 Other Revenue from Local Sources	28,515.57
3355 Medicaid - Miscellaneous	26,683.74
3680 K-12 Education Data Systems	3,055.36
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	568.17
6100 Material Prior Period Revenue Adjustments	26,539.00
633 Subtotal	85,361.84
634 Tobacco Use Prevention Grant	
6100 Material Prior Period Revenue Adjustments	159.97
652 Homeland Security Grant	
6100 Material Prior Period Revenue Adjustments	5,742.24
707 Title II, Part D, Ed Technology	
6100 Material Prior Period Revenue Adjustments	-1,358.16
722 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	1,815.00
734 Title IV, Part A, Safe & Drug-Free	
6100 Material Prior Period Revenue Adjustments	-4,080.04
751 Learn and Serve Montana	
6100 Material Prior Period Revenue Adjustments	-2,457.66
772 Summer School	
9710 Residual Equity Transfers In	5,206.12
851 Learn and Serve Montana	
4650 Federal Miscellaneous Grants from OPI	17,157.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	936,980.43



Trustees' Financial Summary

FY2007-08

Submit ID: 0258-01898281

14 Fergus County

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0258 Lewistown Elem

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	2008 Value
102 Garfield Instruction	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	30.00
2XX Personal Services - Employee Benefits	2.56
6XX Supplies and Materials	17.18
21XX Support Services - Students	
1XX Personal Services - Salaries	1,118.36
2XX Personal Services - Employee Benefits	158.60
3XX Purchased Professional and Technical Services	28.00
	1,354.70
103 Highland Park Instruction	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,306.44
104 Lewis and Clark Instruction	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	86.99
105 LJHS Instruction	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,131.27
224 Bus Driver Training Symposium	
1XX Regular Education Programs - Elementary/Secondary	
27XX Student Transportation Services	
3XX Purchased Professional and Technical Services	800.00
5XX Other Purchased Services	427.05
6XX Supplies and Materials	1,345.91
	2,572.96
262 Maintenance	
364 OTO Weatherization/Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
1XX Personal Services - Salaries	10,448.48
2XX Personal Services - Employee Benefits	1,380.97
3XX Purchased Professional and Technical Services	125,078.41
6XX Supplies and Materials	3,628.14
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	43,688.95



Trustees' Financial Summary

FY2007-08

Submit ID: 0258-01898281

14 Fergus County
0258 Lewistown Elem

**** Recalculated ****

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	2008 Value
		262	Subtotal	184,224.95
277	IDEA Part B			
	456 IDEA, Part B, Children with Disabilities			
	1XXX Instruction			
		1XX	Personal Services - Salaries	51,348.79
		2XX	Personal Services - Employee Benefits	11,353.79
		5XX	Other Purchased Services	651.84
		277	Subtotal	63,354.42
287	Community Bus Service			
	1XX Regular Education Programs - Elementary/Secondary			
	27XX Student Transportation Services			
		4XX	Purchased Property Services	89.33
		6XX	Supplies and Materials	5,988.29
		287	Subtotal	6,077.62
334	Digital Divide Grant			
	1XX Regular Education Programs - Elementary/Secondary			
	222X Educational Media Services			
		1XX	Personal Services - Salaries	1,035.00
		2XX	Personal Services - Employee Benefits	149.87
		6XX	Supplies and Materials	384.53
		334	Subtotal	1,569.40
361	In-state Day Treatment			
	361 Services for Significant Needs Students			
	1XXX Instruction			
		1XX	Personal Services - Salaries	8,686.59
		2XX	Personal Services - Employee Benefits	1,313.41
		361	Subtotal	10,000.00
367	Full Time Kindergarten Startup			
	367 OTO Full-time Kindergarten Start-up			
	1XXX Instruction			
		6XX	Supplies and Materials	2,010.96
420	Title I Improving Basic Programs			
	420 Title I, Part A, Improving Basic Programs			
	1XXX Instruction			
		1XX	Personal Services - Salaries	232,146.33
		2XX	Personal Services - Employee Benefits	50,442.96
		6XX	Supplies and Materials	546.88
	221X Improvement of Instruction Services			
		5XX	Other Purchased Services	583.83



Trustees' Financial Summary

FY2007-08

Submit ID: 0258-01898281

14 Fergus County
0258 Lewistown Elem

**** Recalculated ****

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	2008 Value
420 Title I Improving Basic Programs	
420 Subtotal	283,720.00
430 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	92,330.09
2XX Personal Services - Employee Benefits	21,454.91
430 Subtotal	113,785.00
431 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
222X Educational Media Services	
1XX Personal Services - Salaries	5,610.00
2XX Personal Services - Employee Benefits	824.49
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	223.00
431 Subtotal	6,657.49
433 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
1XX Personal Services - Salaries	187.50
2XX Personal Services - Employee Benefits	15.01
6XX Supplies and Materials	1,222.06
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	3,250.00
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	8,962.43
433 Subtotal	13,637.00
435 Title V Part A	
435 Title V, Part A, Innovative Programs	
221X Improvement of Instruction Services	
5XX Other Purchased Services	3,679.86
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	127.69
435 Subtotal	3,807.55
542 Book Fair	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	
3XX Purchased Professional and Technical Services	3,177.43



Trustees' Financial Summary

FY2007-08

Submit ID: 0258-01898281

14 Fergus County

**** Recalculated ****

0258 Lewistown Elem

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	2008 Value
633	District Reimbursements			
	1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction		
		1XX Personal Services - Salaries		8,581.00
		2XX Personal Services - Employee Benefits		1,321.61
		9999 Undistributed		
		892 Material Prior Period Expenditure Adjustments		6,878.71
	368 K-12 Education Data Systems			
		25XX Support Services - Business		
		3XX Purchased Professional and Technical Services		3,055.36
		633 Subtotal		<hr/> 19,836.68
694	NW Rural Teachers			
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX Instruction		
		1XX Personal Services - Salaries		3,060.00
		2XX Personal Services - Employee Benefits		470.34
		694 Subtotal		<hr/> 3,530.34
707	Title II, Part D, Ed Technology			
	431 Title II, Part D, Educational Technology			
		62XX Resources Transferred to Other School Districts or Cooperatives		
		940 Indirect Costs		83.90
734	Title IV, Part A, Safe & Drug-Free			
	433 Title IV, Part A, Safe & Drug-Free Schools & Communities			
		62XX Resources Transferred to Other School Districts or Cooperatives		
		940 Indirect Costs		133.58
851	Learn and Serve Montana			
	465 Federal Miscellaneous Grants from OPI			
		1XXX Instruction		
		1XX Personal Services - Salaries		6,772.35
		2XX Personal Services - Employee Benefits		2,540.77
		5XX Other Purchased Services		6,451.59
		6XX Supplies and Materials		1,392.29
		851 Subtotal		<hr/> 17,157.00
	Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:			<hr/> <hr/> 739,215.68



Trustees' Financial Summary

FY2007-08

Submit ID: 0258-01898281

14 Fergus County

**** Recalculated ****

0258 Lewistown Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						276,894.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						936,980.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						739,215.68	(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)						474,659.16	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Line 5 and 52 Adjustment	58,244.50	0.00	58,244.50
102 Garfield Instruction	4,369.64	1,354.70	3,014.94
103 Highland Park Instruction	5,327.11	1,306.44	4,020.67
104 Lewis and Clark Instruction	3,677.90	86.99	3,590.91
105 LJHS Instruction	3,407.18	1,131.27	2,275.91
224 Bus Driver Training Symposium	3,477.00	2,572.96	904.04
262 Maintenance	124,747.14	184,224.95	-59,477.81
277 IDEA Part B	63,354.42	63,354.42	0.00
287 Community Bus Service	10,802.44	6,077.62	4,724.82
334 Digital Divide Grant	0.00	1,569.40	-1,569.40
361 In-state Day Treatment	10,000.00	10,000.00	0.00
365 Indian Ed for All	8,741.65	0.00	8,741.65
367 Full Time Kindergarten Startup	109,520.61	2,010.96	107,509.65
420 Title I Improving Basic Programs	283,720.00	283,720.00	0.00
430 Title II Part A	113,785.00	113,785.00	0.00
431 Title II, Part D, Ed Technology	6,657.49	6,657.49	0.00
433 Title IV, Part A, Safe & Drug-Free	13,637.00	13,637.00	0.00
435 Title V Part A	3,807.55	3,807.55	0.00
542 Book Fair	12,157.49	3,177.43	8,980.06
572 Significant Needs Grant	-10,000.00	0.00	-10,000.00
633 District Reimbursements	85,361.84	19,836.68	65,525.16
634 Tobacco Use Prevention Grant	159.97	0.00	159.97



Trustees' Financial Summary

FY2007-08

Submit ID: 0258-01898281

14 Fergus County

**** Recalculated ****

0258 Lewistown Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
652 Homeland Security Grant	5,742.24	0.00	5,742.24
694 NW Rural Teachers	0.00	3,530.34	-3,530.34
707 Title II, Part D, Ed Technology	-1,358.16	83.90	-1,442.06
722 Title I Improving Basic Programs	1,815.00	0.00	1,815.00
734 Title IV, Part A, Safe & Drug-Free	-4,080.04	133.58	-4,213.62
751 Learn and Serve Montana	-2,457.66	0.00	-2,457.66
772 Summer School	5,206.12	0.00	5,206.12
851 Learn and Serve Montana	17,157.00	17,157.00	0.00
Total	<u>936,980.43</u>	<u>739,215.68</u>	<u>197,764.75</u>



Trustees' Financial Summary

FY2007-08

Submit ID: 0258-01898281

14 Fergus County
0258 Lewistown Elem

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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	2007 Value	2008 Value
1510 Interest Earnings	767.11	217.70
1910 Rentals	7,227.60	6,755.00
6100 Material Prior Period Revenue Adjustments	0.00	70.62
001 Line 5 and 52 Adjustment		
6100 Material Prior Period Revenue Adjustments	99.01	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,093.72	7,043.32

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
1XX Personal Services - Salaries	1,176.72	1,246.55
2XX Personal Services - Employee Benefits	127.54	170.36
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	1,451.64	1,000.58
2XX Personal Services - Employee Benefits	319.17	267.77
4XX Purchased Property Services	3,500.00	43.46
6XX Supplies and Materials	2,993.74	0.00
7XX Property and Equipment Acquisition	5,889.27	0.00
001 Line 5 and 52 Adjustment		
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	0.00	25.62
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	15,458.08	2,754.34



Trustees' Financial Summary

FY2007-08

Submit ID: 0258-01898281

14 Fergus County
0258 Lewistown Elem

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

Schedule Of Changes Worksheet

Beginning Fund Balance						2,239.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						7,043.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,754.34	(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)						6,528.63	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0258-01898281

14 Fergus County
0258 Lewistown Elem

**** Recalculated ****

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	2007 Value	2008 Value
1510 Interest Earnings	0.00	2,428.71
5300 Operating Transfers from Other Funds	0.00	4,296.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	6,725.65

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

PRC Program Function Object	2007 Value	2008 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	41,738.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,725.65	(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)	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)	48,464.47	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0258-01898281

14 Fergus County
0258 Lewistown Elem

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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	2007 Value	2008 Value
1510 Interest Earnings	5,984.09	5,592.66
001 Line 5 and 52 Adjustment		
6100 Material Prior Period Revenue Adjustments	7,288.16	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	13,272.25	5,592.66

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	6,522.54	0.00
2XX Personal Services - Employee Benefits	12,130.54	0.00
5XX Other Purchased Services	7,849.54	0.00
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	13,932.71	0.00
001 Line 5 and 52 Adjustment		
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	0.00	6,522.54
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	40,435.33	6,522.54



Trustees' Financial Summary

FY2007-08

Submit ID: 0258-01898281

14 Fergus County

**** Recalculated ****

0258 Lewistown Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

24 - Metal Mines Tax Reserve Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						82,822.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,592.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						6,522.54	(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	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						81,893.04	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0258-01898281

14 Fergus County
0258 Lewistown Elem

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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	2007 Value	2008 Value
1110 District Tax Levy	43,186.30	58,478.04
1190 Penalties and Interest on Taxes	188.86	402.32
1510 Interest Earnings	5,500.47	4,583.60
1900 Other Revenue from Local Sources	8,484.65	150.46
1950 Services Provided Other School Districts or Coops	10,875.97	0.00
3281 State Technology Aid	26,150.50	4,929.90
3440 State HB20/SB417 Prop Tax Reimb	60.74	89.09
001 Line 5 and 52 Adjustment		
6100 Material Prior Period Revenue Adjustments	16,596.12	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	111,043.61	68,633.41

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
222X Educational Media Services		
1XX Personal Services - Salaries	194.72	452.36
2XX Personal Services - Employee Benefits	1.45	0.49
3XX Purchased Professional and Technical Services	17,961.46	4,277.60
4XX Purchased Property Services	1,546.59	40.63
5XX Other Purchased Services	1,697.07	1,421.15
6XX Supplies and Materials	35,358.15	132,924.85
25XX Support Services - Business		
3XX Purchased Professional and Technical Services	0.00	162.14
5XX Other Purchased Services	0.00	1,724.60
6XX Supplies and Materials	0.00	4,023.19
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	56,759.44	145,027.01



Trustees' Financial Summary

FY2007-08

Submit ID: 0258-01898281

14 Fergus County
0258 Lewistown Elem

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						115,596.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						68,633.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						145,027.01	(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)						39,202.74	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0258-01898281

14 Fergus County
0258 Lewistown Elem

**** Recalculated ****

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

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	1,761.30	1,885.34
3445 State Combined Fund School Block Grant	0.00	14,396.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>1,761.30</u>	<u>16,281.95</u>

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	142.24	0.00
001 Line 5 and 52 Adjustment		
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	9.09	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>151.33</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		27,175.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		16,281.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		43,456.98	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0258-01898281

14 Fergus County
0258 Lewistown Elem

**** Recalculated ****

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

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	459.40	417.29
1920 Contributions/Donations from Private Sources	0.00	27.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	459.40	444.34

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

PRC Program Function Object	2007 Value	2008 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	7,159.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	444.34	(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)	7,603.86	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0258-01898281

14 Fergus County
0258 Lewistown Elem

**** Recalculated ****

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	2007 Value	2008 Value
1110 District Tax Levy	65,537.34	93,185.46
1190 Penalties and Interest on Taxes	411.73	728.13
1510 Interest Earnings	3,625.44	5,637.30
3440 State HB20/SB417 Prop Tax Reimb	92.12	142.02
001 Line 5 and 52 Adjustment		
6100 Material Prior Period Revenue Adjustments	24,627.04	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	94,293.67	99,692.91

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	238,582.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	238,582.50	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		65,566.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		99,692.91	(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	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		165,259.18	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0258-01898281

14 Fergus County

**** Recalculated ****

0258 Lewistown Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

75 - Central Transportation Internal Service Fund

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

PRC Revenue	2007 Value	2008 Value
1440 Other Transportation Fees	22,397.57	21,181.23
1510 Interest Earnings	245.79	143.17
1910 Rentals	4,131.37	3,324.58
1950 Services Provided Other School Districts or Coops	2,229.00	0.00
6100 Material Prior Period Revenue Adjustments	0.00	312.81
001 Line 5 and 52 Adjustment		
6100 Material Prior Period Revenue Adjustments	0.00	-54.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	29,003.73	24,907.38

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

PRC Program Function Object	2007 Value	2008 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	16,955.83	17,497.69
2XX Personal Services - Employee Benefits	1,190.91	1,151.54
4XX Purchased Property Services	1,189.98	1,172.50
5XX Other Purchased Services	4,551.46	2,298.67
6XX Supplies and Materials	3,775.52	16,507.36
8XX Other Expenditures	0.00	12.00
001 Line 5 and 52 Adjustment		
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	19,788.84	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	47,452.54	38,639.76



Trustees' Financial Summary

FY2007-08

Submit ID: 0258-01898281

14 Fergus County

**** Recalculated ****

0258 Lewistown Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

75 - Central Transportation Internal Service Fund

Schedule Of Changes Worksheet

Beginning Fund Balance	6,015.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	24,907.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	38,639.76	(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)	-7,716.51	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0258-01898281

14 Fergus County

**** Recalculated ****

0258 Lewistown Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

77 - Miscellaneous Internal Service Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	1,154.22	78.63
1945 Fees - Users/Resale of Supplies	2,232.96	0.00
1970 Services Provided Other Funds	0.00	50,132.91
001 Line 5 and 52 Adjustment		
6100 Material Prior Period Revenue Adjustments	0.00	-20,404.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,387.18	29,807.51

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

PRC Program Function Object	2007 Value	2008 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	14,986.10	12,979.07
2XX Personal Services - Employee Benefits	1,679.28	2,519.15
6XX Supplies and Materials	1,673.87	32,406.69
001 Line 5 and 52 Adjustment		
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	8,401.38	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	26,740.63	47,904.91

Schedule Of Changes Worksheet

Beginning Fund Balance	75,952.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	29,807.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	47,904.91	(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)	57,855.24	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0258-01898281

14 Fergus County
0258 Lewistown Elem

**** Recalculated ****

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	2007 Value	2008 Value
1510 Interest Earnings	441.86	243.12
1900 Other Revenue from Local Sources	2,149.07	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>2,590.93</u>	<u>243.12</u>

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

PRC Program Function Object	2007 Value	2008 Value
001 Line 5 and 52 Adjustment		
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	14,826.05	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>14,826.05</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		4,178.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		243.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
			(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
			(4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		4,421.14	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0258-01898281

14 Fergus County
0258 Lewistown Elem

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2007 Value	2008 Value
1900 Other Revenue from Local Sources	453.23	0.00
1920 Contributions/Donations from Private Sources	19,105.18	11,276.91
6100 Material Prior Period Revenue Adjustments	1,154.86	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	20,713.27	11,276.91

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.78	0.00
3XX Purchased Professional and Technical Services	0.00	1,281.67
6XX Supplies and Materials	15,165.26	8,812.92
21XX Support Services - Students		
6XX Supplies and Materials	475.83	0.00
222X Educational Media Services		
6XX Supplies and Materials	10,981.63	853.52
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	26,834.14
001 Line 5 and 52 Adjustment		
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	1,962.47	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	28,585.97	37,782.25



Trustees' Financial Summary

FY2007-08

Submit ID: 0258-01898281

14 Fergus County

**** Recalculated ****

0258 Lewistown Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Schedule Of Changes Worksheet

Beginning Fund Balance	26,505.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,276.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	37,782.25	(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)		0.00 (5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0258-01898281

14 Fergus County

**** Recalculated ****

0258 Lewistown Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	2,274.89	1,797.00
1700 Student Extracurricular Activity Receipts	21,099.30	19,570.25
1900 Other Revenue from Local Sources	5.00	1,425.00
1XXX Revenues from Student Activities	0.00	37,811.40
9710 Residual Equity Transfers In	0.00	936.66
001 Line 5 and 52 Adjustment		
6100 Material Prior Period Revenue Adjustments	0.00	12,912.29
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	23,379.19	74,452.60

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

PRC Program Function Object	2007 Value	2008 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	30,445.84	66,653.11
001 Line 5 and 52 Adjustment		
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	11,695.95	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	42,141.79	66,653.11

Schedule Of Changes Worksheet

Beginning Fund Balance	30,667.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	74,452.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	66,653.11	(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)	38,467.08	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0258-01898281

14 Fergus County
0258 Lewistown Elem

**** Recalculated ****

Detail Expenditure

Fund	Account	Description	2007 Value	2008 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	351,263.00	336,278.03
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	43,410.74
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	2,583,601.36	2,131,901.11
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	5,555.97	43,963.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	978.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	165,036.00	179,371.49
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	0.00	5,785.14
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	8,161.80	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	780.00



Trustees' Financial Summary

FY2007-08

Submit ID: 0258-01898281

14 Fergus County
0258 Lewistown Elem

**** Recalculated ****

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	129,501.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	129,501.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	43,164.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	186,480.45
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	699,964.61
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:

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

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

Percentage of Special Ed Funding FY2010 Maximum Budget: 100%



Trustees' Financial Summary

FY2007-08

Submit ID: 0258-01898281

14 Fergus County

**** Recalculated ****

0258 Lewistown Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	533,806.16	0.00	0.00	0.00
280	1XXX	2XX	76,170.11	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00
280	1XXX	4XX	35.00	0.00	0.00	0.00
280	1XXX	5XX	2,902.15	0.00	0.00	0.00
280	1XXX	6XX	26,212.11	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	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	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	60,839.08	0.00	0.00	0.00
Totals			699,964.61	0.00	0.00	699,964.61

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 FY08.



Trustees' Financial Summary

FY2007-08

Submit ID: 0258-01898281

14 Fergus County

**** Recalculated ****

0258 Lewistown Elem

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	65,527.00	0.00	0.00	0.00	65,527.00
Land Improvements	213,874.28	0.00	0.00	0.00	213,874.28
Buildings	2,281,649.73	0.00	1,100.00	0.00	2,282,749.73
Machinery and Equipment	1,781,196.84	0.00	146,796.40	117,565.57	1,810,427.67
Totals at Historical Cost	4,342,247.85	0.00	147,896.40	117,565.57	4,372,578.68
Less Accumulated Depreciation For:					
Improvement Accum	70,963.05	0.00	10,693.70	0.00	81,656.75
Building Accum	1,589,522.06	0.00	54,671.98	0.00	1,644,194.04
Machinery and Equipment Accum	1,124,980.92	0.00	109,708.16	116,896.57	1,117,792.51
Total Accumulated Depreciation	2,785,466.03	0.00	175,073.84	116,896.57	2,843,643.30
Governmental Activities, Capital Assets, net	1,556,781.82	0.00	-27,177.44	669.00	1,528,935.38

Business-Type Activities:**	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Machinery and Equipment	23,495.00	-23,495.00	0.00	0.00	0.00
Totals at Historical Cost	23,495.00	-23,495.00	0.00	0.00	0.00
Business-type Activities, Capital Assets, net	23,495.00	-23,495.00	0.00	0.00	0.00

* 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.

*** Has comments.

Depreciation by Function for FY2008	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	36,150.81	0.00	0.00
Support Services Students (21XX)	1,906.65	0.00	0.00
General Administration (23XX)	6,215.74	0.00	0.00
School Administration (24XX)	757.50	0.00	0.00
Financial Administration (25XX)	1,734.42	0.00	0.00
Operations and Maintenance (26XX)	44,836.83	0.00	0.00
Transportation (27XX)	75,316.32	0.00	0.00
Food Service (31XX)	1,459.33	0.00	0.00
Unallocated	6,062.91	0.00	0.00
Total Depreciation for FY2008	174,440.51	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2007-08

Submit ID: 0258-01898281

14 Fergus County

**** Recalculated ****

0258 Lewistown Elem

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2007)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2008) [a + b - c - d]	Current Portion Due FY2009	Long-Term Portion Due FY2010-
Governmental Activities*							
Capital Leases	3,973.77	1,986.39	2,235.06	0.00	3,725.10	2,235.06	1,490.04
Compensated Absences	456,130.70	130,772.90	0.00	0.00	586,903.60	13,077.29	573,826.31
Other	0.00	180,206.10	45,213.00	0.00	134,993.10	65,527.70	69,465.40
Total Governmental Activity Long-Term Liabilities	460,104.47	312,965.39	47,448.06	0.00	725,621.80	80,840.05	644,781.75

* 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.