



Trustees' Financial Summary

FY2002-03

Submit ID: 0502-6248611

25 Lewis & Clark County

0502 Augusta Elem

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

Trustees' Financial Summary due to Office of Public Instruction 2nd Monday in September

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 Connie Reynolds

Phone #: (406) 562-3384

(Signature)

(Date)

Chair, Board of Trustees John Erickson

(Signature)

(Date)

County Superintendent Marsha Davis

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY03 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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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	93,447.13	22,760.31	50,649.88	
02	Taxes Receivable - Real and Personal (120-149)	5,650.44	796.02		
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	99,097.57	23,556.33	50,649.88	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	5,650.44	796.02		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	5,650.44	796.02		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	93,447.13	22,760.31	50,649.88	
52	TOTAL FUND BALANCE/EQUITY	93,447.13	22,760.31	50,649.88	
53	TOTAL LIABILITIES AND FUND BALANCE	99,097.57	23,556.33	50,649.88	



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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)		58,668.16		
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		58,668.16		
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)		58,668.16		
52	TOTAL FUND BALANCE/EQUITY		58,668.16		
53	TOTAL LIABILITIES AND FUND BALANCE		58,668.16		

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FY2002-03

Submit ID: 0502-6248611

25 Lewis & Clark County

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				1,365.69
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				1,365.69
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)				1,365.69
52	TOTAL FUND BALANCE/EQUITY				1,365.69
53	TOTAL LIABILITIES AND FUND BALANCE				1,365.69



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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
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)				
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)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

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0502 Augusta Elem

ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,885.53			
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	1,885.53			
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)	1,885.53			
52	TOTAL FUND BALANCE/EQUITY	1,885.53			
53	TOTAL LIABILITIES AND FUND BALANCE	1,885.53			

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FY2002-03

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25 Lewis & Clark County

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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	84.19	25,671.15		
02	Taxes Receivable - Real and Personal (120-149)		286.40		
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)				
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	84.19	25,957.55		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		286.40		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		286.40		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	84.19	25,671.15		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	84.19	25,671.15		
53	TOTAL LIABILITIES AND FUND BALANCE	84.19	25,957.55		



Trustees' Financial Summary

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25 Lewis & Clark County

0502 Augusta Elem

ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (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)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (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)				
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)				
48	Fund Balance for Budget (961-970)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
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)				
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)				
35	TOTAL LIABILITIES				
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)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	11,115.01	8,501.78		
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	11,115.01	8,501.78		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	11,115.01	8,501.78		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	11,115.01	8,501.78		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	11,115.01	8,501.78		



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25 Lewis & Clark County

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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - A FUND (90)	AGENCY - B FUND (91)	AGENCY - C FUND (92)	AGENCY - D FUND (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				



Trustees' Financial Summary

FY2002-03

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0502 Augusta Elem

ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
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)				
10	Land and Land Improvements (311-322)			4,000.00	
11	Buildings and Building Improvements (331 & 332)			1,667,920.40	
12	Machinery and Equipment (341 & 342)			52,536.00	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				1,365.69
15	Amounts to be Provided (404-406)				
20	TOTAL ASSETS AND OTHER DEBITS			1,724,456.40	1,365.69
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
27	Bonds Payable - Noncurrent (710)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				1,365.69
35	TOTAL LIABILITIES				1,365.69
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			1,724,456.40	
52	TOTAL FUND BALANCE/EQUITY			1,724,456.40	
53	TOTAL LIABILITIES AND FUND BALANCE			1,724,456.40	1,365.69



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01 - General Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	137,804.47	170,864.90
1510	Interest Earnings	5,547.28	3,861.63
3110	Direct State Aid	162,706.36	177,663.73
3115	State Spec Ed Allowable Cost Pymt to Districts	16,787.63	18,269.39
3120	State Guaranteed Tax Base Aid	8,234.04	2,379.65
3440	State HB20/SB417 Prop Tax Reimb	3,678.53	3,085.42
3444	State School Block Grant	17,520.40	17,074.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		352,278.71	393,199.71

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	164,480.85	182,396.57
2XX	Personal Services - Employee Benefits	17,752.14	24,423.34
4XX	Purchased Property Services	0.00	62.06
5XX	Other Purchased Services	310.65	131.97
6XX	Supplies and Materials	10,752.56	9,498.82
7XX	Property and Equipment Acquisition	2,300.00	7,476.38
810	Dues and Fees	384.99	893.82
8XX	Other Expenditures	0.00	83.08
21XX	Support Services - Students		
2XX	Personal Services - Employee Benefits	1.81	2.21
3XX	Purchased Professional and Technical Services	568.34	581.84
6XX	Supplies and Materials	62.09	0.00
222X	Educational Media Services		
6XX	Supplies and Materials	19.69	21.94
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	17,784.20	11,093.13
2XX	Personal Services - Employee Benefits	1,602.56	1,700.47
3XX	Purchased Professional and Technical Services	1,700.00	1,359.03
5XX	Other Purchased Services	7,923.76	9,137.89
6XX	Supplies and Materials	613.17	187.45
810	Dues and Fees	2,583.97	4,511.80
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	20,400.00	20,886.80
2XX	Personal Services - Employee Benefits	3,791.79	3,413.04
5XX	Other Purchased Services	79.04	288.35
810	Dues and Fees	1,006.63	220.00



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FY2002-03

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01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	25XX	Support Services - Business			
		810	Dues and Fees	1,171.45	0.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	18,341.84	21,216.91
		2XX	Personal Services - Employee Benefits	4,575.93	1,825.83
		3XX	Purchased Professional and Technical Services	0.00	600.00
		4XX	Purchased Property Services	24,063.87	21,921.36
		5XX	Other Purchased Services	158.77	206.94
		6XX	Supplies and Materials	2,153.02	8,285.03
		7XX	Property and Equipment Acquisition	0.00	61.93
		810	Dues and Fees	2,353.65	1,769.95
		8XX	Other Expenditures	0.00	23.25
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	5,242.56	16,456.82
	52XX	Capital Leases or Long Term Notes with Board of Investm			
		840	Principal On Debt	0.00	4,224.83
		850	Interest on Debt	0.00	2,534.85
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	31,106.29	38,574.01
		2XX	Personal Services - Employee Benefits	7,222.87	7,385.51
		4XX	Purchased Property Services	45.00	0.00
		5XX	Other Purchased Services	156.40	0.00
		6XX	Supplies and Materials	4.29	78.87
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	926.02	0.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	4,380.00	1,948.25
		2XX	Personal Services - Employee Benefits	50.55	26.45
		5XX	Other Purchased Services	0.00	250.00
		6XX	Supplies and Materials	220.67	53.50
		810	Dues and Fees	0.00	199.50
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	221.28	4,715.11
		2XX	Personal Services - Employee Benefits	3,308.37	5,740.58
		4XX	Purchased Property Services	130.00	0.00
		6XX	Supplies and Materials	5,122.89	2,231.28



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25 Lewis & Clark County

0502 Augusta Elem

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
910	Food Services				
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	1,778.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>366,851.96</u>	<u>418,700.75</u>

Schedule of Changes Worksheet

Beginning Fund Balance					118,948.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					393,199.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					418,700.75	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					93,447.13	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0502-6248611

25 Lewis & Clark County

0502 Augusta Elem

10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	15,821.89	27,323.65
1510	Interest Earnings	707.01	374.70
2220	County On-Schedule Trans Reimb	16,570.97	17,829.50
3210	State On-Schedule Trans Reimb	16,570.97	17,829.52
3440	State HB20/SB417 Prop Tax Reimb	463.19	488.08
3444	State School Block Grant	1,640.56	1,598.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>51,774.59</u>	<u>65,444.30</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	11,483.74	11,181.77
2XX	Personal Services - Employee Benefits	574.39	1,001.31
4XX	Purchased Property Services	1,450.53	3,154.80
5XX	Other Purchased Services	38,455.57	45,631.25
6XX	Supplies and Materials	2,001.58	1,839.00
7XX	Property and Equipment Acquisition	2,442.00	0.00
810	Dues and Fees	98.00	135.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>56,505.81</u>	<u>62,943.13</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0502-6248611

25 Lewis & Clark County

0502 Augusta Elem

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						20,259.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						65,444.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						62,943.13	(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)						22,760.31	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0502-6248611

25 Lewis & Clark County

0502 Augusta Elem

11 - Bus Depreciation Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	24.47	5.31
1510 Interest Earnings	2,103.97	1,612.75
3440 State HB20/SB417 Prop Tax Reimb	24.50	21.00
3444 State School Block Grant	514.35	501.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,667.29	2,140.33

Schedule of Changes Worksheet

Beginning Fund Balance	48,509.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,140.33	(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)	50,649.88	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0502-6248611

25 Lewis & Clark County

0502 Augusta Elem

14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	2,355.25	1,807.21
2240	County Retirement Distribution	44,193.00	40,597.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>46,548.25</u>	<u>42,404.21</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	23,837.89	25,667.23
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	44.90	46.14
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	2,559.21	1,517.15
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	3,069.45	2,968.43
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	2,558.04	3,038.07
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	1,728.75	1,644.32
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	4,816.26	6,676.50
62XX	Resources Transferred to Other School Districts or Cooper		
	920 Resources Transferred to Other School Districts or Cooper	1,140.00	0.00
720	School Sponsored Athletics		
35XX	Extracurricular - Athletics		
	2XX Personal Services - Employee Benefits	475.11	968.78
910	Food Services		
31XX	Food Services		
	2XX Personal Services - Employee Benefits	191.51	373.91
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>40,421.12</u>	<u>42,900.53</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0502-6248611

25 Lewis & Clark County

0502 Augusta Elem

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance						59,164.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						42,404.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						42,900.53	(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)						58,668.16	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0502-6248611

25 Lewis & Clark County

0502 Augusta Elem

21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	86.99	43.75
5300 Operating Transfers from Other Funds	1,778.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,864.99	43.75

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	270.50	0.00
2XX Personal Services - Employee Benefits	0.95	0.00
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	432.64	0.00
2XX Personal Services - Employee Benefits	1.51	0.00
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	1,255.63	0.00
2XX Personal Services - Employee Benefits	53.74	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,014.97	0.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0502-6248611

25 Lewis & Clark County

0502 Augusta Elem

21 - Compensated Absence Fund

Schedule of Changes Worksheet

Beginning Fund Balance						1,321.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						43.75	(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)						1,365.69	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0502-6248611

25 Lewis & Clark County

0502 Augusta Elem

29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
3282 State Flexibility Fund Allocation	0.00	2,671.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	2,671.85

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
222X Educational Media Services		
7XX Property and Equipment Acquisition	0.00	2,671.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	2,671.85

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,671.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,671.85	(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

FY2002-03

Submit ID: 0502-6248611

25 Lewis & Clark County

0502 Augusta Elem

60 - Building Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	3.54	3.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3.54	3.66

Schedule of Changes Worksheet

Beginning Fund Balance	80.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3.66	(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)	84.19	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0502-6248611

25 Lewis & Clark County

0502 Augusta Elem

61 - Building Reserve Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	7,589.60	7,840.65
1510	Interest Earnings	510.33	646.20
3440	State HB20/SB417 Prop Tax Reimb	141.90	98.15
3444	State School Block Grant	240.74	234.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>8,482.57</u>	<u>8,819.62</u>

Schedule of Changes Worksheet

Beginning Fund Balance				16,851.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				8,819.62	(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)				25,671.15	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0502-6248611

25 Lewis & Clark County

0502 Augusta Elem

Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	21,216.31	18,115.49
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	9,000.00
XX	XXX 4XXX	725 Major Construction Services	5,242.56	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0502-6248611

25 Lewis & Clark County

0502 Augusta Elem

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	9,191.44
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	9,191.44

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,063.56
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	13,235.59
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	46,038.39
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, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

All MAEFAIRS filers and paper filers must record the following adjusting entry in your General Fund as of 06/30:

<u>General Ledger</u>	<u>Debit</u>	<u>Credit</u>
X01-402 Revenue	0.00	
X01-680 Deferred Revenue		0.00

A Special Education Reversion Amount greater than zero on line (g) above reduces revenue 3115-State Special Education Allowable Cost Payment to Districts recorded in the Trustees' Financial Summary (TFS) General Fund (Fund 01). MAEFAIRS records the reduction of special education revenue on the TFS, however, paper filers must make the following adjusting entry on their books.

Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
--------------------------------------	------

Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

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



Trustees' Financial Summary

FY2002-03

Submit ID: 0502-6248611

25 Lewis & Clark County

0502 Augusta Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	38,574.01	0.00	0.00	0.00	
280	1XXX	2XX	7,385.51	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	0.00	0.00	0.00	0.00	
280	1XXX	6XX	78.87	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	0.00	0.00	0.00	0.00	
Totals			46,038.39	0.00	0.00	0.00	46,038.39



Trustees' Financial Summary

FY2002-03

Submit ID: 0502-6248611

25 Lewis & Clark County

0502 Augusta Elem

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 FY03.*