Trustees' Financial Summary

FY2005-06

Submit ID: 0502-42919859

25 Lewis & Clark County

0502 Augusta Elem

Due Dates:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction 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 Connie Reynolds Phone #: (406) 562-3384

(Signature) (Date)

Chair, Board of Trustees Sarah Howe-Cobb

(Signature) (Date)

County Superintendent Marsha Davis

(Signature) (Date)

Software

Accounting Package: Black Mountain

For FY06 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.

Trustees' Financial Summary

FY2005-06

Submit ID: 0502-42919859

25 Lewis & Clark County

0502 Augusta Elem

PRC	Title	Project Type	Project Number	CFDA #
606	OTO Energy Relief	STATE	state	

Trustees' Financial Summary

FY2005-06

Submit ID: 0502-42919859

25 Lewis & Clark County

0502 Augusta Elem

	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)	117,712.94	21,786.57	52,027.64	
02	Taxes Receivable - Real and Personal (120-149)	4,491.04	404.07	160.18	
03	Taxes Receivable - Protested (150-159)	10,743.70	982.14	390.51	
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)				
20	TOTAL ASSETS AND OTHER DEBITS	132,947.68	23,172.78	52,578.33	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	15,234.84	1,396.21	550.69	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	15,234.84	1,396.21	550.69	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	28,400.00			
48	Fund Balance for Budget (961-970)	89,312.84	21,776.57	52,027.64	
52	TOTAL FUND BALANCE/EQUITY	117,712.84	21,776.57	52,027.64	
53	TOTAL LIABILITIES AND FUND BALANCE	132,947.68	23,172.78	52,578.33	

Trustees' Financial Summary

FY2005-06

Submit ID: 0502-42919859

25 Lewis & Clark County

0502 Augusta Elem

	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)		40,307.20		
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)			886.51	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		40,307.20	886.51	
	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)				
35	TOTAL LIABILITIES				
	FUND BALANCE/EQUITY				
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		40,307.20	886.51	
52	TOTAL FUND BALANCE/EQUITY		40,307.20	886.51	
53	TOTAL LIABILITIES AND FUND BALANCE		40,307.20	886.51	

Trustees' Financial Summary

FY2005-06

Submit ID: 0502-42919859

25 Lewis & Clark County

0502 Augusta Elem

	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)				6,428.42
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				6,428.42
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)				6,428.42
52	TOTAL FUND BALANCE/EQUITY				6,428.42
53	TOTAL LIABILITIES AND FUND BALANCE				6,428.42

Trustees' Financial Summary

FY2005-06

Submit ID: 0502-42919859

25 Lewis & Clark County

0502 Augusta Elem

	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

FY2005-06

Submit ID: 0502-42919859

25 Lewis & Clark County

0502 Augusta Elem

	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)	4,616.13	2,671.85		
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	4,616.13	2,671.85		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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)	4,616.13	2,671.85		
52	TOTAL FUND BALANCE/EQUITY	4,616.13	2,671.85		
53	TOTAL LIABILITIES AND FUND BALANCE	4,616.13	2,671.85		

Trustees' Financial Summary

FY2005-06

Submit ID: 0502-42919859

25 Lewis & Clark County

0502 Augusta Elem

	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)		8,955.96		
02	Taxes Receivable - Real and Personal (120-149)		189.84		
03	Taxes Receivable - Protested (150-159)		458.99		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
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		9,604.79		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		648.83		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		648.83		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		8,955.96		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		8,955.96		
53	TOTAL LIABILITIES AND FUND BALANCE		9,604.79		

Trustees' Financial Summary

FY2005-06

Submit ID: 0502-42919859

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	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2005-06

Submit ID: 0502-42919859

25 Lewis & Clark County

0502 Augusta Elem

	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	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2005-06

Submit ID: 0502-42919859

25 Lewis & Clark County

0502 Augusta Elem

	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)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2005-06

Submit ID: 0502-42919859

25 Lewis & Clark County

0502 Augusta Elem

	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)	14,970.81	43,824.59		
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	14,970.81	43,824.59		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	12,517.32	43,824.59		
24	Other Current Liabilities (621-679)	2,453.49			
35	TOTAL LIABILITIES	14,970.81	43,824.59		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	14,970.81	43,824.59		

Trustees' Financial Summary

FY2005-06

Submit ID: 0502-42919859

25 Lewis & Clark County

0502 Augusta Elem

	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

FY2005-06

Submit ID: 0502-42919859

25 Lewis & Clark County

0502 Augusta Elem

	ASSETS, LIABILITIES, AND FUND BALANCE	AGENCY - E FUND (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				

Trustees' Financial Summary

FY2005-06

Submit ID: 0502-42919859

25 Lewis & Clark County
0502 Augusta Elem

01 - General Fund

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

PRC	Revenue	2005 Value	2006 Value
1110	District Tax Levy	208,012.20	179,077.35
1190	Penalties and Interest on Taxes	0.00	131.25
1510	Interest Earnings	2,078.37	3,581.20
3110	Direct State Aid	173,752.42	178,489.49
3115	State Spec Ed Allowable Cost Pymt to Districts	20,222.11	10,811.23
3120	State Guaranteed Tax Base Aid	11,656.00	16,276.54
3440	State HB20/SB417 Prop Tax Reimb	2,113.37	1,577.66
3444	State School Block Grant	17,561.62	17,695.09
6100	Material Prior Period Revenue Adjustments	0.00	2,562.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		435,396.09	410,202.44

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	1XXX	Instruction			
			1XX Personal Services - Salaries	185,658.79	188,662.74
			2XX Personal Services - Employee Benefits	22,110.44	22,480.01
			3XX Purchased Professional and Technical Services	5,158.99	0.00
			4XX Purchased Property Services	0.00	223.65
			5XX Other Purchased Services	827.48	114.50
			6XX Supplies and Materials	18,049.44	5,777.95
			8XX Other Expenditures	220.00	0.00
	21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	5.84	51.72
			3XX Purchased Professional and Technical Services	1,080.00	1,098.00
			6XX Supplies and Materials	0.00	10.99
	222X	Educational Media Services			
			6XX Supplies and Materials	315.37	359.98
	23XX	Support Services - General Administration			
			1XX Personal Services - Salaries	12,211.32	10,746.11
			2XX Personal Services - Employee Benefits	1,955.17	1,846.32
			3XX Purchased Professional and Technical Services	2,445.00	2,041.50
			5XX Other Purchased Services	7,333.64	739.78
			6XX Supplies and Materials	648.85	6,607.97
			810 Dues and Fees	0.00	333.25
			8XX Other Expenditures	989.62	0.00
	24XX	Support Services - School Administration			
			1XX Personal Services - Salaries	22,378.32	23,404.40
			2XX Personal Services - Employee Benefits	4,093.43	4,287.91

Trustees' Financial Summary

FY2005-06 **Submit ID: 0502-42919859**

25 Lewis & Clark County
0502 Augusta Elem

01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		24XX	Support Services - School Administration		
			3XX Purchased Professional and Technical Services	100.00	246.16
			5XX Other Purchased Services	149.71	6,618.63
			810 Dues and Fees	0.00	2,044.62
			8XX Other Expenditures	1,405.96	0.00
		26XX	Operation and Maintenance of Plant Services		
			1XX Personal Services - Salaries	14,233.82	19,328.88
			2XX Personal Services - Employee Benefits	1,167.82	5,828.67
			3XX Purchased Professional and Technical Services	569.73	709.00
			4XX Purchased Property Services	27,892.55	47,966.62
			5XX Other Purchased Services	99.22	515.68
			6XX Supplies and Materials	7,336.29	4,293.44
			810 Dues and Fees	0.00	140.41
			8XX Other Expenditures	937.80	567.15
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	43,814.78	0.00
		52XX	Capital Leases or Long Term Notes with Board of Investm		
			840 Principal On Debt	5,694.55	6,195.84
			850 Interest on Debt	0.00	167.26
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries	18,736.38	19,962.31
			2XX Personal Services - Employee Benefits	3,949.44	3,567.25
		62XX	Resources Transferred to Other School Districts or Cooper		
			920 Resources Transferred to Other School Districts or Cooper	955.37	1,224.00
	710	School Sponsored Extracurricular Activities			
		34XX	Extracurricular - Activities		
			1XX Personal Services - Salaries	5,419.04	8,447.00
			2XX Personal Services - Employee Benefits	39.57	61.97
			4XX Purchased Property Services	220.00	0.00
			5XX Other Purchased Services	0.00	56.00
			6XX Supplies and Materials	1,435.04	636.76
			8XX Other Expenditures	76.32	0.00
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	1,682.00	1,600.00
			2XX Personal Services - Employee Benefits	15.08	10.34
			4XX Purchased Property Services	0.00	120.00
			6XX Supplies and Materials	239.14	669.13

Trustees' Financial Summary

FY2005-06 **Submit ID: 0502-42919859**

25 Lewis & Clark County

0502 Augusta Elem

01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
720	School Sponsored Athletics				
910	Food Services				
		31XX	Food Services		
			1XX Personal Services - Salaries	5,020.84	6,001.76
			2XX Personal Services - Employee Benefits	3,730.27	3,072.82
			3XX Purchased Professional and Technical Services	0.00	75.00
			6XX Supplies and Materials	178.66	0.00
999	Undistributed				
		61XX	Operating Transfers to Other Funds		
			910 Operating Transfers to Other Funds	0.00	5,000.00
		9999	Undistributed		
			892 Material Prior Period Expenditure Adjustments	209.39	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				430,790.47	413,913.48

Schedule of Changes Worksheet

Beginning Fund Balance						140,173.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						410,202.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						413,913.48	(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	28,400.00	Less Last Year	47,150.00	(4b)	-18,750.00		
						-18,750.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						117,712.84	(5)

Trustees' Financial Summary

FY2005-06 **Submit ID: 0502-42919859**

25 Lewis & Clark County

0502 Augusta Elem

10 - Transportation Fund

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

PRC	Revenue	2005 Value	2006 Value
1110	District Tax Levy	19,974.88	16,223.99
1190	Penalties and Interest on Taxes	0.00	12.31
1510	Interest Earnings	498.01	1,083.41
1900	Other Revenue from Local Sources	28.48	0.00
2220	County On-Schedule Trans Reimb	18,727.85	17,382.28
3210	State On-Schedule Trans Reimb	18,727.86	17,382.28
3440	State HB20/SB417 Prop Tax Reimb	236.20	171.50
3444	State School Block Grant	822.21	828.46
3445	State Combined Fund School Block Grant	756.86	0.00
6100	Material Prior Period Revenue Adjustments	2,416.30	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		62,188.65	53,084.23

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

PRC	Program	Function	Object	2005 Value	2006 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	16,998.93	17,894.73
			2XX Personal Services - Employee Benefits	2,335.88	2,511.32
			3XX Purchased Professional and Technical Services	300.00	90.00
			4XX Purchased Property Services	2,159.45	1,686.34
			5XX Other Purchased Services	28,134.81	30,131.26
			6XX Supplies and Materials	3,047.33	4,594.76
			810 Dues and Fees	0.00	20.00
			8XX Other Expenditures	10.00	0.00
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	369.96	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				53,356.36	56,928.41

Trustees' Financial Summary

FY2005-06

Submit ID: 0502-42919859

25 Lewis & Clark County

0502 Augusta Elem

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						25,620.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						53,084.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						56,928.41	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						21,776.57	(5)

Trustees' Financial Summary

FY2005-06

Submit ID: 0502-42919859

25 Lewis & Clark County

0502 Augusta Elem

11 - Bus Depreciation Fund

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

PRC	Revenue	2005 Value	2006 Value
1110	District Tax Levy	6,153.64	6,390.44
1190	Penalties and Interest on Taxes	0.00	3.61
1510	Interest Earnings	790.65	2,172.57
3440	State HB20/SB417 Prop Tax Reimb	58.30	50.33
	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,002.59	8,616.95

Schedule of Changes Worksheet

Beginning Fund Balance						43,410.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						8,616.95	(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		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						52,027.64	(5)

Trustees' Financial Summary

FY2005-06 **Submit ID: 0502-42919859**

25 Lewis & Clark County

0502 Augusta Elem

14 - Retirement Fund

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

PRC	Revenue	2005 Value	2006 Value
1510	Interest Earnings	1,123.26	2,258.35
1900	Other Revenue from Local Sources	28.07	0.00
2240	County Retirement Distribution	48,103.33	24,471.24
6100	Material Prior Period Revenue Adjustments	450.39	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		49,705.05	26,729.59

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	26,825.98	27,818.24
		21XX	Support Services - Students		
			2XX Personal Services - Employee Benefits	87.57	44.69
		23XX	Support Services - General Administration		
			2XX Personal Services - Employee Benefits	1,820.76	1,553.04
		24XX	Support Services - School Administration		
			2XX Personal Services - Employee Benefits	3,486.48	3,582.43
		26XX	Operation and Maintenance of Plant Services		
			2XX Personal Services - Employee Benefits	1,802.37	2,607.40
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	2,536.67	2,619.44
280	Special Education - Local and State				
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	3,698.41	4,996.24
710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities		
			2XX Personal Services - Employee Benefits	383.76	1,316.40
720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics		
			2XX Personal Services - Employee Benefits	1,458.44	625.98
910	Food Services				
		31XX	Food Services		
			2XX Personal Services - Employee Benefits	407.18	487.29

Trustees' Financial Summary

FY2005-06

Submit ID: 0502-42919859

25 Lewis & Clark County

0502 Augusta Elem

14 - Retirement Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
999	Undistributed				
	9999	Undistributed			
			892 Material Prior Period Expenditure Adjustments	382.53	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				42,890.15	45,651.15

Schedule of Changes Worksheet

Beginning Fund Balance						59,228.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						26,729.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						45,651.15	(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)						40,307.20	(5)

Trustees' Financial Summary

FY2005-06

Submit ID: 0502-42919859

25 Lewis & Clark County

0502 Augusta Elem

15 - Miscellaneous Programs Fund

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

PRC	Revenue	2006 Value
606	**OTO Energy Relief**	
3630	OTO State Energy Cost Relief & Transportation	886.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		886.51

Schedule of Changes Worksheet

Beginning Fund Balance						0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						886.51	(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)						886.51	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
606 OTO Energy Relief	886.51	0.00	886.51
Total	886.51	.00	886.51

Trustees' Financial Summary

FY2005-06

Submit ID: 0502-42919859

25 Lewis & Clark County

0502 Augusta Elem

21 - Compensated Absence Fund

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

PRC	Revenue	2005 Value	2006 Value
1510	Interest Earnings	26.67	63.41
5300	Operating Transfers from Other Funds	0.00	5,000.00
	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	26.67	5,063.41

Schedule of Changes Worksheet

Beginning Fund Balance						1,365.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,063.41	(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)						6,428.42	(5)

Trustees' Financial Summary

FY2005-06

Submit ID: 0502-42919859

25 Lewis & Clark County

0502 Augusta Elem

28 - Technology Fund

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

PRC	Revenue	2005 Value	2006 Value
3281	State Technology Aid	1,718.84	2,447.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,718.84	2,447.34

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	1XXX	Instruction			
			3XX Purchased Professional and Technical Services	224.97	0.00
			6XX Supplies and Materials	0.00	2,161.17
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				224.97	2,161.17

Schedule of Changes Worksheet

Beginning Fund Balance						4,329.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,447.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,161.17	(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)						4,616.13	(5)

Trustees' Financial Summary

FY2005-06

Submit ID: 0502-42919859

25 Lewis & Clark County

0502 Augusta Elem

29 - Flexibility Fund

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

PRC	Revenue	2005 Value	2006 Value
3290	State - Other State Grants	2,671.85	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,671.85	0.00

Schedule of Changes Worksheet

Beginning Fund Balance						2,671.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,671.85	(5)

Trustees' Financial Summary

FY2005-06

Submit ID: 0502-42919859

25 Lewis & Clark County

0502 Augusta Elem

60 - Building Fund

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

PRC	Revenue	2005 Value	2006 Value
1510	Interest Earnings	1.71	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1.71	0.00

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services		
			6XX Supplies and Materials	0.00	87.74
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	87.74

Schedule of Changes Worksheet

Beginning Fund Balance						87.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						87.74	(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

FY2005-06

Submit ID: 0502-42919859

25 Lewis & Clark County

0502 Augusta Elem

61 - Building Reserve Fund

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

PRC	Revenue	2005 Value	2006 Value
1110	District Tax Levy	7,639.13	7,540.92
1190	Penalties and Interest on Taxes	0.00	5.25
1510	Interest Earnings	718.96	1,073.67
3440	State HB20/SB417 Prop Tax Reimb	53.90	46.84
3445	State Combined Fund School Block Grant	0.00	762.61
5400	Proceeds from Long-Term Liabilities	7,870.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		16,281.99	9,429.29

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

PRC	Program	Function	Object	2005 Value	2006 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	3,900.00	38,090.52
		52XX	Capital Leases or Long Term Notes with Board of Investm		
			840 Principal On Debt	0.00	769.14
			850 Interest on Debt	0.00	150.76
910	**Budget Amendment**				
	1XX	Regular Education Programs - Elementary/Secondary			
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	7,870.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				11,770.00	39,010.42

Trustees' Financial Summary

FY2005-06

Submit ID: 0502-42919859

25 Lewis & Clark County

0502 Augusta Elem

61 - Building Reserve Fund

Schedule of Changes Worksheet

Beginning Fund Balance						38,537.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						9,429.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						39,010.42	(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)						8,955.96	(5)

Trustees' Financial Summary

FY2005-06

Submit ID: 0502-42919859

25 Lewis & Clark County

0502 Augusta Elem

Fund	Account			Description	2005 Value	2006 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	18,736.38	12,739.17
XX	39X	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112	Certified Teacher Staff Salaries	183,776.83	175,122.15
XX	XXX	1XXX	640	Textbooks and Other Printed Materials - No On-line Ser	6,081.83	640.85
XX	XXX	1XXX	650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X	Energy Utility Services	24,737.18	28,345.42
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	0.00
XX	XXX	4XXX	73X	Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X	Major Equipment-Replacement	0.00	38,090.52
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

FY2005-06 **Submit ID: 0502-42919859**

25 Lewis & Clark County

0502 Augusta Elem

Special Education Allowable Cost Payments:

a.	Instructional Block Grant Entitlement	8,045.18
b.	Related Services Block Grant Entitlement	0.00
c.	Total Entitlements Subject to Reversion	8,045.18

Prorated Cooperative Cost Payments:

d.	Related Services Block Grant Entitlement (paid to coop)	2,681.34
e.	Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	11,584.93
f.	Grand Total Allowable Special Education Expenditures (See attached worksheet)	24,753.56
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:

General Ledger		Debit	Credit
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.

Percentage of Special Ed Funding in FY2008 Maximum Budget: 100%

Trustees' Financial Summary

FY2005-06

Submit ID: 0502-42919859

25 Lewis & Clark County

0502 Augusta Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	19,962.31	0.00	0.00	0.00	
280	1XXX	2XX	3,567.25	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	0.00	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	1,224.00	0.00	0.00	0.00	
Totals			24,753.56	0.00	0.00	0.00	24,753.56

Trustees' Financial Summary

FY2005-06

Submit ID: 0502-42919859

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 FY06.*

Trustees' Financial Summary

FY2005-06

Submit ID: 0502-42919859

25 Lewis & Clark County
0502 Augusta Elem

Governmental Activities:*	Beginning Balance	Adjust-ments	Additions	Removals	Ending Balance
Land Improvements	4,565.00	0.00	0.00	0.00	4,565.00
Buildings	241,338.00	0.00	75,000.00	0.00	316,338.00
Machinery And Equipment	65,836.00	0.00	83,715.00	0.00	149,551.00
Construction in Progress	76,194.00	0.00	0.00	76,194.00	0.00
Totals at historical cost	387,933.00	0.00	158,715.00	76,194.00	470,454.00
Less Accumulated depreciation for:					
Improvement Accum	228.00	0.00	228.00	0.00	456.00
Building Accum	141,448.00	0.00	2,236.00	0.00	143,684.00
Machinery And Equipment Accum	49,908.00	0.00	6,617.00	0.00	56,525.00
Total accumulated depreciation	191,584.00	0.00	9,081.00	0.00	200,665.00
Governmental activities, capital assets, net	196,349.00	0.00	149,634.00	76,194.00	269,789.00

* 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.

Depreciation by Function for FY2006	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	2,893.00	0.00	0.00
Operations and Maintenance (26XX)	3,955.00	0.00	0.00
Transportation (27XX)	2,233.00	0.00	0.00
Total Depreciation for FY2006	9,081.00	0.00	0.00

Trustees' Financial Summary

FY2005-06

Submit ID: 0502-42919859

25 Lewis & Clark County

0502 Augusta Elem

	(a) Beginning Balance (7/1/2005)	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2006) [a + b - c - d]	(f) Current Portion Due FY2007	(h) Long-Term Portion Due FY2008-
Governmental Activities *							
Compensated	4,108.35	16,295.32	0.00	0.00	20,403.67	0.00	20,403.67
Loans	7,870.00	0.00	6,964.97	0.00	905.03	0.00	905.03
Total Governmental Activity Long-Term Liabilities	11,978.35	16,295.32	6,964.97	0.00	21,308.70	0.00	21,308.70

* 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.