



Trustees' Financial Summary

FY2006-07

Submit ID: 0502-21056435

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 FY07 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

FY2006-07

Submit ID: 0502-21056435

25 Lewis & Clark County

0502 Augusta Elem

PRC	Title	Project Type	Project Number	CFDA #
407	OTO Energy Relief	STATE		state
507	OTO Indian Ed for All	STATE		state
606	OTO Energy Relief	STATE		state



Trustees' Financial Summary

FY2006-07

Submit ID: 0502-21056435

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)	82,945.70	26,712.62	28,436.17	
02	Taxes Receivable - Real and Personal (120-149)	4,569.97	445.24	161.14	
03	Taxes Receivable - Protested (150-159)	20,991.46	1,987.56	750.09	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	108,507.13	29,145.42	29,347.40	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	25,561.43	2,432.80	911.23	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	25,561.43	2,432.80	911.23	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	3,266.95			
48	Fund Balance for Budget (961-970)	79,678.75	26,712.62	28,436.17	
52	TOTAL FUND BALANCE/EQUITY	82,945.70	26,712.62	28,436.17	
53	TOTAL LIABILITIES AND FUND BALANCE	108,507.13	29,145.42	29,347.40	



Trustees' Financial Summary

FY2006-07

Submit ID: 0502-21056435

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)		32,053.24		
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		32,053.24		
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)		32,053.24		
52	TOTAL FUND BALANCE/EQUITY		32,053.24		
53	TOTAL LIABILITIES AND FUND BALANCE		32,053.24		



Trustees' Financial Summary

FY2006-07

Submit ID: 0502-21056435

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)				2,648.16
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				2,648.16
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)				2,648.16
52	TOTAL FUND BALANCE/EQUITY				2,648.16
53	TOTAL LIABILITIES AND FUND BALANCE				2,648.16



Trustees' Financial Summary

FY2006-07

Submit ID: 0502-21056435

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

FY2006-07

Submit ID: 0502-21056435

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)	6,522.10	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	6,522.10	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)	6,522.10	2,671.85		
52	TOTAL FUND BALANCE/EQUITY	6,522.10	2,671.85		
53	TOTAL LIABILITIES AND FUND BALANCE	6,522.10	2,671.85		



Trustees' Financial Summary

FY2006-07

Submit ID: 0502-21056435

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)		15,478.54		
02	Taxes Receivable - Real and Personal (120-149)		189.60		
03	Taxes Receivable - Protested (150-159)		882.32		
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		16,550.46		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		1,071.92		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		1,071.92		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		15,478.54		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		15,478.54		
53	TOTAL LIABILITIES AND FUND BALANCE		16,550.46		



Trustees' Financial Summary

FY2006-07

Submit ID: 0502-21056435

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

FY2006-07

Submit ID: 0502-21056435

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

FY2006-07

Submit ID: 0502-21056435

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

FY2006-07

Submit ID: 0502-21056435

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)				
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

FY2006-07

Submit ID: 0502-21056435

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

FY2006-07

Submit ID: 0502-21056435

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				



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FY2006-07

Submit ID: 0502-21056435

25 Lewis & Clark County

0502 Augusta Elem

01 - General Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	179,077.35	185,543.08
1190 Penalties and Interest on Taxes	131.25	403.41
1510 Interest Earnings	3,581.20	3,847.87
1900 Other Revenue from Local Sources	0.00	180.00
3110 Direct State Aid	178,489.49	166,792.50
3111 Quality Educator	0.00	15,618.00
3112 At Risk Student	0.00	7,925.04
3113 Indian Education For All	0.00	1,224.00
3114 American Indian Achievement Gap	0.00	200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	10,811.23	10,226.36
3120 State Guaranteed Tax Base Aid	16,276.54	5,033.75
3440 State HB20/SB417 Prop Tax Reimb	1,577.66	1,049.32
3444 State School Block Grant	17,695.09	17,829.57
5300 Operating Transfers from Other Funds	0.00	3,520.93
6100 Material Prior Period Revenue Adjustments	2,562.63	-2,202.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	410,202.44	417,191.55

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	188,662.74	196,784.84
2XX Personal Services - Employee Benefits	22,480.01	22,190.15
3XX Purchased Professional and Technical Services	0.00	183.00
4XX Purchased Property Services	223.65	735.65
5XX Other Purchased Services	114.50	496.83
6XX Supplies and Materials	5,777.95	11,487.81
810 Dues and Fees	0.00	120.50
8XX Other Expenditures	0.00	100.00
21XX Support Services - Students		
1XX Personal Services - Salaries	0.00	1,116.00
2XX Personal Services - Employee Benefits	51.72	7.74
3XX Purchased Professional and Technical Services	1,098.00	0.00
6XX Supplies and Materials	10.99	0.00
222X Educational Media Services		
6XX Supplies and Materials	359.98	0.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	10,746.11	11,762.65
2XX Personal Services - Employee Benefits	1,846.32	1,829.62



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FY2006-07

Submit ID: 0502-21056435

25 Lewis & Clark County

0502 Augusta Elem

01 - General Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		3XX	Purchased Professional and Technical Services	2,041.50	1,899.50
		5XX	Other Purchased Services	739.78	1,148.43
		6XX	Supplies and Materials	6,607.97	415.68
		810	Dues and Fees	333.25	162.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	23,404.40	27,907.66
		2XX	Personal Services - Employee Benefits	4,287.91	3,631.76
		3XX	Purchased Professional and Technical Services	246.16	1,518.50
		4XX	Purchased Property Services	0.00	89.50
		5XX	Other Purchased Services	6,618.63	748.35
		6XX	Supplies and Materials	0.00	196.80
		7XX	Property and Equipment Acquisition	0.00	480.00
		810	Dues and Fees	2,044.62	0.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	19,328.88	18,310.27
		2XX	Personal Services - Employee Benefits	5,828.67	5,534.89
		3XX	Purchased Professional and Technical Services	709.00	578.82
		4XX	Purchased Property Services	47,966.62	26,795.56
		5XX	Other Purchased Services	515.68	5,736.50
		6XX	Supplies and Materials	4,293.44	10,494.23
		7XX	Property and Equipment Acquisition	0.00	11,000.00
		810	Dues and Fees	140.41	89.50
		8XX	Other Expenditures	567.15	371.12
	27XX	Student Transportation Services			
		6XX	Supplies and Materials	0.00	1,447.40
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	0.00	3,460.00
	52XX	Capital Leases or Long Term Notes with Board of Investm			
		840	Principal On Debt	6,195.84	905.03
		850	Interest on Debt	167.26	21.67
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	19,962.31	18,217.22
		2XX	Personal Services - Employee Benefits	3,567.25	3,578.23
		6XX	Supplies and Materials	0.00	596.73
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	1,224.00	0.00



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FY2006-07

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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	2006 Value	2007 Value
365	Indian Education for All				
	1XXX	Instruction			
		6XX	Supplies and Materials	0.00	300.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	8,447.00	9,116.50
		2XX	Personal Services - Employee Benefits	61.97	112.05
		4XX	Purchased Property Services	0.00	1,772.98
		5XX	Other Purchased Services	56.00	0.00
		6XX	Supplies and Materials	636.76	844.86
		8XX	Other Expenditures	0.00	139.75
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	1,600.00	4,754.50
		2XX	Personal Services - Employee Benefits	10.34	93.98
		4XX	Purchased Property Services	120.00	868.30
		6XX	Supplies and Materials	669.13	2,164.43
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	6,001.76	4,461.13
		2XX	Personal Services - Employee Benefits	3,072.82	2,186.42
		3XX	Purchased Professional and Technical Services	75.00	0.00
		4XX	Purchased Property Services	0.00	1,073.56
		5XX	Other Purchased Services	0.00	53.17
		6XX	Supplies and Materials	0.00	5,089.14
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	5,000.00	0.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	0.00	1,644.73
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>413,913.48</u>	<u>426,825.64</u>



Trustees' Financial Summary

FY2006-07

Submit ID: 0502-21056435

25 Lewis & Clark County

0502 Augusta Elem

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					117,712.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					417,191.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					426,825.64	(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	3,266.95	Less Last Year	28,400.00	(4b)	-25,133.05	
					-25,133.05	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					82,945.70	(5)



Trustees' Financial Summary

FY2006-07

Submit ID: 0502-21056435

25 Lewis & Clark County

0502 Augusta Elem

10 - Transportation Fund

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

PRC Revenue		2006 Value	2007 Value
1110	District Tax Levy	16,223.99	18,162.45
1190	Penalties and Interest on Taxes	12.31	37.92
1510	Interest Earnings	1,083.41	1,448.06
1900	Other Revenue from Local Sources	0.00	600.15
2220	County On-Schedule Trans Reimb	17,382.28	20,004.73
3210	State On-Schedule Trans Reimb	17,382.28	20,004.73
3440	State HB20/SB417 Prop Tax Reimb	171.50	118.92
3444	State School Block Grant	828.46	834.76
6100	Material Prior Period Revenue Adjustments	0.00	-103.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>53,084.23</u>	<u>61,108.49</u>

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

PRC Program Function Object		2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	0.00	674.50
2XX	Personal Services - Employee Benefits	0.00	237.36
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	17,894.73	34,403.00
2XX	Personal Services - Employee Benefits	2,511.32	2,724.56
3XX	Purchased Professional and Technical Services	90.00	251.75
4XX	Purchased Property Services	1,686.34	6,669.59
5XX	Other Purchased Services	30,131.26	1,818.11
6XX	Supplies and Materials	4,594.76	9,383.57
810	Dues and Fees	20.00	0.00
8XX	Other Expenditures	0.00	10.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>56,928.41</u>	<u>56,172.44</u>



Trustees' Financial Summary

FY2006-07

Submit ID: 0502-21056435

25 Lewis & Clark County

0502 Augusta Elem

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					21,776.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					61,108.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					56,172.44	(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)					26,712.62	(5)



Trustees' Financial Summary

FY2006-07

Submit ID: 0502-21056435

25 Lewis & Clark County

0502 Augusta Elem

11 - Bus Depreciation Fund

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

PRC Revenue		2006 Value	2007 Value
1110	District Tax Levy	6,390.44	6,514.60
1190	Penalties and Interest on Taxes	3.61	13.69
1510	Interest Earnings	2,172.57	2,165.96
3440	State HB20/SB417 Prop Tax Reimb	50.33	32.55

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

	8,616.95	8,726.80
--	----------	----------

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	0.00	32,318.27

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

	0.00	32,318.27
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Schedule of Changes Worksheet

Beginning Fund Balance	52,027.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,726.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	32,318.27	(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)	28,436.17	(5)



Trustees' Financial Summary

FY2006-07

Submit ID: 0502-21056435

25 Lewis & Clark County

0502 Augusta Elem

14 - Retirement Fund

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

PRC Revenue		2006 Value	2007 Value
1510	Interest Earnings	2,258.35	1,958.84
2240	County Retirement Distribution	24,471.24	40,537.54
6100	Material Prior Period Revenue Adjustments	0.00	-26.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>26,729.59</u>	<u>42,469.98</u>

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

PRC Program Function Object		2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	27,818.24	29,114.97
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	44.69	89.94
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	1,553.04	1,678.40
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	3,582.43	8,274.41
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	2,607.40	2,536.04
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	2,619.44	5,102.03
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	4,996.24	1,557.17
710	School Sponsored Extracurricular Activities		
34XX	Extracurricular - Activities		
	2XX Personal Services - Employee Benefits	1,316.40	1,410.59
720	School Sponsored Athletics		
35XX	Extracurricular - Athletics		
	2XX Personal Services - Employee Benefits	625.98	600.81
910	Food Services		
31XX	Food Services		
	2XX Personal Services - Employee Benefits	487.29	359.58



Trustees' Financial Summary

FY2006-07

Submit ID: 0502-21056435

25 Lewis & Clark County

0502 Augusta Elem

14 - Retirement Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	45,651.15	50,723.94
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Schedule of Changes Worksheet

Beginning Fund Balance	40,307.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	42,469.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	50,723.94	(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)	32,053.24	(5)



Trustees' Financial Summary

FY2006-07

Submit ID: 0502-21056435

25 Lewis & Clark County

0502 Augusta Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2007 Value
407 OTO Energy Relief	
3640 OTO Weatherization & Deferred Maintenance	10,180.00
507 OTO Indian Ed for All	
3650 OTO Indian Education for All	2,856.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	13,036.62

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

PRC Program Function Object	2007 Value
407 OTO Energy Relief	
364 State One Time Only (OTO) Weatherization/Deferred Mai	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	10,180.00
507 OTO Indian Ed for All	
365 Indian Education for All	
1XXX Instruction	
1XX Personal Services - Salaries	2,856.62
606 OTO Energy Relief	
999 Undistributed	
62XX Resources Transferred to Other School Districts or Cooper	
920 Resources Transferred to Other School Districts or Cooper	886.51
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 13,923.13



Trustees' Financial Summary

FY2006-07

Submit ID: 0502-21056435

25 Lewis & Clark County

0502 Augusta Elem

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					886.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					13,036.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					13,923.13	(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)					0.00	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
407 OTO Energy Relief	10,180.00	10,180.00	0.00
507 OTO Indian Ed for All	2,856.62	2,856.62	0.00
606 OTO Energy Relief	0.00	886.51	-886.51
Total	<u>13,036.62</u>	<u>13,923.13</u>	<u>-886.51</u>



Trustees' Financial Summary

FY2006-07

Submit ID: 0502-21056435

25 Lewis & Clark County
0502 Augusta Elem

21 - Compensated Absence Fund

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

PRC Revenue		2006 Value	2007 Value
1510	Interest Earnings	63.41	339.11
5300	Operating Transfers from Other Funds	5,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>5,063.41</u>	<u>339.11</u>

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

PRC Program Function Object	2006 Value	2007 Value	
1XX Regular Education Programs - Elementary/Secondary			
26XX Operation and Maintenance of Plant Services			
1XX Personal Services - Salaries	0.00	191.61	
2XX Personal Services - Employee Benefits	0.00	16.81	
27XX Student Transportation Services			
1XX Personal Services - Salaries	0.00	358.57	
2XX Personal Services - Employee Benefits	0.00	31.45	
999 Undistributed			
61XX Operating Transfers to Other Funds			
910 Operating Transfers to Other Funds	0.00	3,520.93	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>0.00</u>	<u>4,119.37</u>

Schedule of Changes Worksheet

Beginning Fund Balance	6,428.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	339.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,119.37	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	2,648.16	(5)



Trustees' Financial Summary

FY2006-07

Submit ID: 0502-21056435

25 Lewis & Clark County
0502 Augusta Elem

28 - Technology Fund

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

PRC Revenue	2006 Value	2007 Value
3281 State Technology Aid	2,447.34	2,204.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,447.34	2,204.47

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	0.00	199.00
6XX Supplies and Materials	2,161.17	99.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,161.17	298.50

Schedule of Changes Worksheet

Beginning Fund Balance	4,616.13 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,204.47 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	298.50 (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)	6,522.10 (5)



Trustees' Financial Summary

FY2006-07

Submit ID: 0502-21056435

25 Lewis & Clark County

0502 Augusta Elem

29 - Flexibility Fund

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

FY2006-07

Submit ID: 0502-21056435

25 Lewis & Clark County

0502 Augusta Elem

61 - Building Reserve Fund

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

PRC Revenue		2006 Value	2007 Value
1110	District Tax Levy	7,540.92	7,671.50
1190	Penalties and Interest on Taxes	5.25	16.69
1510	Interest Earnings	1,073.67	657.74
3440	State HB20/SB417 Prop Tax Reimb	46.84	30.10
3445	State Combined Fund School Block Grant	762.61	768.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>9,429.29</u>	<u>9,144.44</u>

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

PRC Program Function Object		2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary		
4XXX	Facilities Acquisition and Construction Services		
7XX	Property and Equipment Acquisition	38,090.52	2,621.86
52XX	Capital Leases or Long Term Notes with Board of Investm		
840	Principal On Debt	769.14	0.00
850	Interest on Debt	150.76	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>39,010.42</u>	<u>2,621.86</u>

Schedule of Changes Worksheet

Beginning Fund Balance		8,955.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		9,144.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,621.86	(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)		15,478.54	(5)



Trustees' Financial Summary

FY2006-07

Submit ID: 0502-21056435

25 Lewis & Clark County

0502 Augusta Elem

Fund	Account	Description	2006 Value	2007 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	12,739.17	9,104.52
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	175,122.15	198,821.06
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	640.85	3,091.10
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	28,345.42	18,385.08
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	16,261.86
XX	XXX 4XXX	74X Major Equipment-Replacement	38,090.52	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

FY2006-07

Submit ID: 0502-21056435

25 Lewis & Clark County

0502 Augusta Elem

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	7,452.64
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	7,452.64

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,484.04
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	10,731.74
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	22,392.18
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.

Percentage of Special Ed Funding in FY2009 Maximum Budget: 100%



Trustees' Financial Summary

FY2006-07

Submit ID: 0502-21056435

25 Lewis & Clark County

0502 Augusta Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	18,217.22	0.00	0.00	0.00	
280	1XXX	2XX	3,578.23	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	596.73	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			22,392.18	0.00	0.00	0.00	22,392.18



Trustees' Financial Summary

FY2006-07

Submit ID: 0502-21056435

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 FY07.*



Trustees' Financial Summary

FY2006-07

Submit ID: 0502-21056435

25 Lewis & Clark County

0502 Augusta Elem

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land Improvements	4,565.00	0.00	0.00	0.00	4,565.00
Buildings	316,338.00	0.00	25,420.00	0.00	341,758.00
Machinery And Equipment	149,551.00	0.00	37,369.00	0.00	186,920.00
Totals at historical cost	470,454.00	0.00	62,789.00	0.00	533,243.00
Less Accumulated depreciation for:					
Improvement Accum	456.00	0.00	0.00	0.00	456.00
Building Accum	143,684.00	0.00	25,420.00	0.00	169,104.00
Machinery And Equipment Accum	56,525.00	0.00	0.00	0.00	56,525.00
Total accumulated depreciation	200,665.00	0.00	25,420.00	0.00	226,085.00
Governmental activities, capital assets, net	269,789.00	0.00	37,369.00	0.00	307,158.00

* 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 FY2007	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	4,243.00	0.00	0.00
Operations and Maintenance (26XX)	3,955.00	0.00	0.00
Transportation (27XX)	5,097.00	0.00	0.00
Total Depreciation for FY2007	13,295.00	0.00	0.00

*** Has comments.



Trustees' Financial Summary

FY2006-07

Submit ID: 0502-21056435

25 Lewis & Clark County

0502 Augusta Elem

	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2006)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2007) [a + b - c - d]	Current Portion Due FY2008	Long-Term Portion Due FY2009-
Governmental Activities *							
Compensated	20,403.67	0.00	0.00	12,706.85	7,696.82	0.00	7,696.82
Loans	905.03	0.00	905.03	0.00	0.00	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	21,308.70	0.00	905.03	12,706.85	7,696.82	0.00	7,696.82

* 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.