



Trustees' Financial Summary

FY2008-09

Submit ID: 0502-33059482

**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 FY09 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
	Capital Investment & Deferred Maintenance	STATE	state	
128	Small Rural Schools	FEDERAL	dontknow	unkown
129	Small Rural Schools	FEDERAL	dontknow	unkown
207	Title I, Part A, Improving Basic Programs	FEDERAL	2505033107	84.010A
208	Title I A Improving Basic Programs	FEDERAL	2505033107	unknown
209	Title I A Improving Basic Programs	FEDERAL	2505033107	unknown
569	Part B 08	STATE	state	
657	OTO Indian Ed for All	STATE	state	
658	08 Indian Ed for All	STATE	state	
678	Full Time Kindergarten	STATE	state	
688	K-12 Education Data Systems	STATE	state	
708	Full Time Kindergarten	STATE	state	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	115,405.04	14,728.06	47,942.71	
02	Taxes Receivable - Real and Personal (120-149)	4,374.89	244.21	99.31	
03	Taxes Receivable - Protested (150-159)	745.41	39.65	32.00	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	120,525.34	15,011.92	48,074.02	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	5,120.30	283.86	131.31	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	5,120.30	283.86	131.31	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	10,439.79			
48	Fund Balance for Budget (961-970)	104,965.25	14,728.06	47,942.71	
52	TOTAL FUND BALANCE/EQUITY	115,405.04	14,728.06	47,942.71	
53	TOTAL LIABILITIES AND FUND BALANCE	120,525.34	15,011.92	48,074.02	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		22,295.76	44,270.50	
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)			30,071.24	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		22,295.76	74,341.74	
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)			2,721.72	
48	Fund Balance for Budget (961-970)		22,295.76	71,620.02	
52	TOTAL FUND BALANCE/EQUITY		22,295.76	74,341.74	
53	TOTAL LIABILITIES AND FUND BALANCE		22,295.76	74,341.74	



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ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				3,838.28
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				3,838.28
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)				3,838.28
52	TOTAL FUND BALANCE/EQUITY				3,838.28
53	TOTAL LIABILITIES AND FUND BALANCE				3,838.28



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		3,292.05		
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		3,292.05		
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)		3,292.05		
52	TOTAL FUND BALANCE/EQUITY		3,292.05		
53	TOTAL LIABILITIES AND FUND BALANCE		3,292.05		



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ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		35,492.24		
02	Taxes Receivable - Real and Personal (120-149)		171.58		
03	Taxes Receivable - Protested (150-159)		29.98		
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		35,693.80		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		201.56		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		201.56		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)		35,492.24		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		35,492.24		
53	TOTAL LIABILITIES AND FUND BALANCE		35,693.80		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service Fund (73)	Purchasing Internal Service Fund (74)	Central Transportation Internal Service Fund (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service (76)	Miscellaneous Internal Service Fund (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only) (81)	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend principal & (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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)				
45	Assets Held in Trusts				
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)	22,733.22	48,936.48		
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	22,733.22	48,936.48		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	22,733.22	48,936.48		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	22,733.22	48,936.48		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	22,733.22	48,936.48		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	172,538.70	207,981.02
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	90.98	36,403.49
1190 Penalties and Interest on Taxes	371.77	2,785.18
1510 Interest Earnings	3,423.80	2,327.35
3110 Direct State Aid	164,239.78	178,759.46
3111 Quality Educator	23,872.07	23,432.53
3112 At Risk Student	7,287.87	6,928.51
3113 Indian Education For All	1,183.20	1,264.80
3114 American Indian Achievement Gap	400.00	200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	11,753.37	12,043.58
3120 State Guaranteed Tax Base Aid	11,022.04	8,401.53
3444 State School Block Grant	17,965.07	18,101.60
6100 Material Prior Period Revenue Adjustments	420.07	717.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	414,568.72	499,346.55

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	218,000.45	214,198.76
2XX Personal Services - Employee Benefits	33,239.90	30,336.28
3XX Purchased Professional and Technical Services	3,652.03	1,482.00
4XX Purchased Property Services	0.00	57.00
5XX Other Purchased Services	2,893.94	1,474.74
6XX Supplies and Materials	8,844.11	10,825.13
810 Dues and Fees	196.25	0.00
8XX Other Expenditures	0.00	221.75
21XX Support Services - Students		
1XX Personal Services - Salaries	1,500.00	1,299.00
2XX Personal Services - Employee Benefits	9.64	8.36
221X Improvement of Instruction Services		
6XX Supplies and Materials	571.97	0.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	12,207.35	12,388.35
2XX Personal Services - Employee Benefits	1,735.42	1,770.98
3XX Purchased Professional and Technical Services	4,617.70	5,509.82
4XX Purchased Property Services	0.00	248.25
5XX Other Purchased Services	650.26	882.48
6XX Supplies and Materials	191.00	330.48
810 Dues and Fees	175.00	265.50



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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC	Program	Function	Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary					
23XX Support Services - General Administration					
			820 Judgements Against the School District	0.00	2,871.10
			8XX Other Expenditures	0.00	73.93
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	14,500.08	17,458.62
			2XX Personal Services - Employee Benefits	2,819.13	3,325.91
			3XX Purchased Professional and Technical Services	1,719.52	1,414.68
			5XX Other Purchased Services	522.26	5,551.44
			6XX Supplies and Materials	222.60	417.48
			810 Dues and Fees	220.00	0.00
			8XX Other Expenditures	585.68	1,125.20
25XX Support Services - Business					
			6XX Supplies and Materials	99.50	0.00
26XX Operation and Maintenance of Plant Services					
			1XX Personal Services - Salaries	18,413.72	20,048.07
			2XX Personal Services - Employee Benefits	5,038.09	5,570.25
			3XX Purchased Professional and Technical Services	978.54	577.21
			4XX Purchased Property Services	26,847.63	26,915.04
			5XX Other Purchased Services	110.34	47.25
			6XX Supplies and Materials	3,385.14	8,112.09
			810 Dues and Fees	96.00	0.00
			8XX Other Expenditures	492.94	943.91
27XX Student Transportation Services					
			3XX Purchased Professional and Technical Services	60.00	0.00
			6XX Supplies and Materials	0.00	737.68
280 Special Education - Local and State					
1XXX Instruction					
			1XX Personal Services - Salaries	20,791.08	40,326.75
			2XX Personal Services - Employee Benefits	4,487.32	7,584.08
			6XX Supplies and Materials	170.71	22.47
62XX Resources Transferred to Other School Districts or Cooperatives					
			920 Resources Transferred to Other School Districts or Coopera	1,958.13	1,014.00
710 School Sponsored Extracurricular Activities					
34XX Extracurricular - Activities					
			1XX Personal Services - Salaries	9,700.50	10,031.00
			2XX Personal Services - Employee Benefits	109.64	107.73
			3XX Purchased Professional and Technical Services	135.00	75.00
			4XX Purchased Property Services	167.85	233.80
			5XX Other Purchased Services	322.36	0.00
			6XX Supplies and Materials	1,575.22	82.55
			810 Dues and Fees	0.00	155.47
			8XX Other Expenditures	0.00	54.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC Program Function Object	2008 Value	2009 Value
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
1XX Personal Services - Salaries	6,124.00	4,513.60
2XX Personal Services - Employee Benefits	176.25	103.10
4XX Purchased Property Services	371.38	0.00
6XX Supplies and Materials	2,253.51	848.53
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	11,504.64	7,551.59
2XX Personal Services - Employee Benefits	4,978.68	4,743.58
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	1,252.83	1,905.01
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	2,641.51	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	433,316.80	455,841.00

Schedule Of Changes Worksheet

Beginning Fund Balance		63,167.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		499,346.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		455,841.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	10,439.79		
Less Last Year	1,707.60		
		8,732.19	(4b)
		8,732.19	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		115,405.04	(5)



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

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

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	9,288.63	11,193.29
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	8.92	2,803.29
1190 Penalties and Interest on Taxes	33.10	232.82
1510 Interest Earnings	1,058.25	302.14
1900 Other Revenue from Local Sources	0.00	1,457.51
2220 County On-Schedule Trans Reimb	19,545.86	13,101.70
3210 State On-Schedule Trans Reimb	19,545.87	13,101.70
3444 State School Block Grant	841.10	847.49
6100 Material Prior Period Revenue Adjustments	0.00	-33.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	50,321.73	43,006.94

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	0.00	688.24
2XX Personal Services - Employee Benefits	0.00	97.08
24XX Support Services - School Administration		
1XX Personal Services - Salaries	14,499.96	10,627.08
2XX Personal Services - Employee Benefits	2,819.01	2,023.21
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	1,009.13	1,292.86
2XX Personal Services - Employee Benefits	277.98	325.72
27XX Student Transportation Services		
1XX Personal Services - Salaries	18,224.29	13,006.13
2XX Personal Services - Employee Benefits	1,316.53	1,345.81
3XX Purchased Professional and Technical Services	97.50	170.00
4XX Purchased Property Services	2,770.84	4,522.85
5XX Other Purchased Services	682.85	8,079.13
6XX Supplies and Materials	13,164.80	8,180.42
8XX Other Expenditures	135.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	54,997.89	50,358.53



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

Schedule Of Changes Worksheet

Beginning Fund Balance						22,879.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						43,006.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						50,358.53	(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	799.76	(4b)		-799.76	
						-799.76	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						14,728.06	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

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

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	11,300.08	3,788.15
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	3.19	1,689.65
1190 Penalties and Interest on Taxes	15.99	114.30
1510 Interest Earnings	1,697.02	870.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	13,016.28	6,462.33

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

PRC Program Function Object	2008 Value	2009 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	41,480.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,462.33	(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)	47,942.71	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	1,353.33	491.19
2240 County Retirement Distribution	46,987.92	50,546.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	48,341.25	51,037.83

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	43,599.65	32,073.77
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	0.00	104.56
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	0.00	1,917.76
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	0.00	4,358.80
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	0.00	3,070.32
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	0.00	1,819.46
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,071.91	5,375.31
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	0.00	1,108.50
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	1,508.81	1,395.03
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	818.03	614.01
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	926.12	607.90
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	6,766.62	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

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

56,691.14

52,445.42

Schedule Of Changes Worksheet

Beginning Fund Balance						23,703.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						51,037.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						52,445.42	(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)						22,295.76	(5)



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

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

PRC Revenue	2009 Value
128 Small Rural Schools	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	1,769.94
208 Title I A Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	6,015.00
209 Title I A Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	32,535.00
4220 Title I, Part A, Improvement Grants	30,071.24
209 Subtotal	62,606.24
569 Part B 08	
4560 IDEA, Part B, Children with Disabilities	5,051.84
3650 OTO Indian Education for All	604.29
688 K-12 Education Data Systems	
3680 K-12 Education Data Systems	182.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	76,229.40

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

PRC Program Function Object	2009 Value
128 Small Rural Schools	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
5XX Other Purchased Services	69.39
129 Small Rural Schools	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	500.00
2XX Personal Services - Employee Benefits	80.82
129 Subtotal	580.82
207 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	165.15
2XX Personal Services - Employee Benefits	137.80
207 Subtotal	302.95
208 Title I A Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	



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

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

PRC Program Function Object	2009 Value
208 Title I A Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	4,015.35
2XX Personal Services - Employee Benefits	1,124.57
3XX Purchased Professional and Technical Services	302.27
5XX Other Purchased Services	691.56
6XX Supplies and Materials	981.96
24XX Support Services - School Administration	
1XX Personal Services - Salaries	2,023.60
208 Subtotal	9,139.31
209 Title I A Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	35,258.70
2XX Personal Services - Employee Benefits	9,382.18
3XX Purchased Professional and Technical Services	3,801.90
4XX Purchased Property Services	228.00
5XX Other Purchased Services	576.87
6XX Supplies and Materials	4,512.50
24XX Support Services - School Administration	
1XX Personal Services - Salaries	4,251.33
2XX Personal Services - Employee Benefits	1,470.45
209 Subtotal	59,481.93
569 Part B 08	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	3,837.15
2XX Personal Services - Employee Benefits	1,175.82
569 Subtotal	5,012.97
678 Full Time Kindergarten	
367 OTO Full-time Kindergarten Start-up	
1XXX Instruction	
5XX Other Purchased Services	58.93
6XX Supplies and Materials	1,131.77
678 Subtotal	1,190.70
688 K-12 Education Data Systems	
368 K-12 Education Data Systems	
24XX Support Services - School Administration	
1XX Personal Services - Salaries	181.67



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

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

PRC Program Function Object	2009 Value
688 K-12 Education Data Systems	
368 K-12 Education Data Systems	
24XX Support Services - School Administration	
2XX Personal Services - Employee Benefits	62.82
	244.49
688 Subtotal	244.49
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	76,022.56

Schedule Of Changes Worksheet

Beginning Fund Balance	72,759.34 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	76,229.40 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	76,022.56 (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 2,721.72 Less Last Year 1,346.16 (4b) 1,375.56	
	1,375.56 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	74,341.74 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
128 Small Rural Schools	1,769.94	69.39	1,700.55
129 Small Rural Schools	0.00	580.82	-580.82
207 Title I, Part A, Improving Basic Programs	0.00	302.95	-302.95
208 Title I A Improving Basic Programs	6,015.00	9,139.31	-3,124.31
209 Title I A Improving Basic Programs	62,606.24	59,481.93	3,124.31
569 Part B 08	5,051.84	5,012.97	38.87
678 Full Time Kindergarten	0.00	1,190.70	-1,190.70
688 K-12 Education Data Systems	182.09	244.49	-62.40
Total	75,625.11	76,022.56	-397.45



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Schedule of Revenues, Expenditures and Changes in Fund Balance 21 - Compensated Absence Fund

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	123.46	38.32
5300 Operating Transfers from Other Funds	1,252.83	1,905.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,376.29	1,943.33

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	1,472.67	0.00
2XX Personal Services - Employee Benefits	113.35	0.00
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	540.00
2XX Personal Services - Employee Benefits	0.00	3.48
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,586.02	543.48

Schedule Of Changes Worksheet

Beginning Fund Balance	2,438.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,943.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	543.48	(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)	3,838.28	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

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

PRC Revenue	2008 Value	2009 Value
3281 State Technology Aid	407.62	930.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	407.62	930.55

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	6,841.48	931.29
8XX Other Expenditures	87.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	6,928.98	931.29

Schedule Of Changes Worksheet

Beginning Fund Balance	0.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	930.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	931.29	(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)



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

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

PRC Revenue	2008 Value	2009 Value
1900 Other Revenue from Local Sources	620.20	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	620.20	0.00

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

PRC Program Function Object	2008 Value	2009 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	3,292.05	(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)	3,292.05	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

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

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	7,158.49	8,085.62
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	3.76	1,513.97
1190 Penalties and Interest on Taxes	15.48	116.49
1510 Interest Earnings	968.28	581.94
3445 State Combined Fund School Block Grant	774.25	780.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,920.26	11,078.15

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

PRC Program Function Object	2008 Value	2009 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	24,414.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,078.15	(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)	35,492.24	(5)



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Detail Expenditure

Fund	Account	Description	2008 Value	2009 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	11,552.38	40,326.75
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	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	212,487.30	214,198.76
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,460.30	496.95
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	267.15	0.00
XX	XXX 26XX 41X	Energy Utility Services	24,220.66	26,915.04
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	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	9,219.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	9,219.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,072.72
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	13,275.80
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	48,947.30
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

Remember:

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

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

Percentage of Special Ed Funding FY2011 Maximum Budget: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	40,326.75	0.00	0.00	0.00
280	1XXX	2XX	7,584.08	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	22.47	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	1,014.00	0.00	0.00	0.00
Totals			48,947.30	0.00	0.00	48,947.30

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 FY09.



Trustees' Financial Summary

FY2008-09

Submit ID: 0502-33059482

25 Lewis & Clark County
0502 Augusta Elem

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land Improvements	4,565.00	0.00	0.00	0.00	4,565.00
Buildings	341,758.00	0.00	0.00	0.00	341,758.00
Machinery and Equipment	196,220.00	0.00	0.00	0.00	196,220.00
Totals at Historical Cost	542,543.00	0.00	0.00	0.00	542,543.00
Less Accumulated Depreciation For:					
Improvement Accum	456.00	228.00	0.00	0.00	684.00
Building Accum	169,104.00	3,280.00	0.00	0.00	172,384.00
Machinery and Equipment Accum	56,525.00	11,525.00	0.00	0.00	68,050.00
Total Accumulated Depreciation	226,085.00	15,033.00	0.00	0.00	241,118.00
Governmental Activities, Capital Assets, net	316,458.00	-15,033.00	0.00	0.00	301,425.00

* 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 FY2009	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	4,042.00	0.00	0.00
Operations and Maintenance (26XX)	4,917.00	0.00	0.00
Transportation (27XX)	5,691.00	0.00	0.00
Food Service (31XX)	155.00	0.00	0.00
Total Depreciation for FY2009	14,805.00	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2008-09

Submit ID: 0502-33059482

25 Lewis & Clark County
0502 Augusta Elem

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2008)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2009) [a + b - c - d]	Current Portion Due FY2010	Long-Term Portion Due FY2011-
Governmental Activities*							
Compensated Absences	2,313.97	18,767.75	0.00	0.00	21,081.72	0.00	21,081.72
Total Governmental Activity Long-Term Liabilities	2,313.97	18,767.75	0.00	0.00	21,081.72	0.00	21,081.72

* 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.