



# Trustees' Financial Summary

**FY2008-09**

**Submit ID: 0503-26765252**

**25 Lewis & Clark County  
0503 Augusta H S**

**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

<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
039	Insectaria 08	LOCAL	local	
109	Kenck money for library furniture	LOCAL	local	
123	reimbursed sub fees	LOCAL	local	
128	Small Rural Schools	FEDERAL	federal	unknown
129	Small Rural Schools	FEDERAL	federal	unknown
519	Carl Perkins	STATE	state	
569	Part B	STATE	state	
657	08 Indian Ed For All	STATE	state	
688	K-12 Education Data Systems	STATE	state	
708	Full Time Kindergarten	STATE	state	
789	State Career & Tech	STATE	state	
842	Pepsi	LOCAL		
844	Oscar Kenck Foundation	LOCAL		
845	3 Rivers Banner	LOCAL		



# Trustees' Financial Summary

FY2008-09

Submit ID: 0503-26765252

25 Lewis & Clark County  
0503 Augusta H S

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	93,177.31	11,097.65	42,395.25	-650.77
02	Taxes Receivable - Real and Personal (120-149)	3,262.28	318.56	89.77	
03	Taxes Receivable - Protested (150-159)	565.92	73.66	28.68	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				5,646.20
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	97,005.51	11,489.87	42,513.70	4,995.43
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	3,828.20	392.22	118.45	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	3,828.20	392.22	118.45	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	17,223.07			16.64
48	Fund Balance for Budget (961-970)	75,954.24	11,097.65	42,395.25	4,978.79
52	<b>TOTAL FUND BALANCE/EQUITY</b>	93,177.31	11,097.65	42,395.25	4,995.43
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	97,005.51	11,489.87	42,513.70	4,995.43



# Trustees' Financial Summary

FY2008-09

Submit ID: 0503-26765252

25 Lewis & Clark County  
0503 Augusta H S

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		22,753.23	46,828.75	
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)			2,501.01	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		22,753.23	49,329.76	
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			958.93	
48	Fund Balance for Budget (961-970)		22,753.23	48,370.83	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		22,753.23	49,329.76	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		22,753.23	49,329.76	



# Trustees' Financial Summary

FY2008-09

Submit ID: 0503-26765252

25 Lewis & Clark County  
0503 Augusta H S

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	504.59		6,387.77	2,924.61
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	2,080.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	2,584.59		6,387.77	2,924.61
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2,080.00			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	2,080.00			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	504.59		6,387.77	2,924.61
52	<b>TOTAL FUND BALANCE/EQUITY</b>	504.59		6,387.77	2,924.61
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	2,584.59		6,387.77	2,924.61



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FY2008-09

Submit ID: 0503-26765252

25 Lewis & Clark County  
0503 Augusta H S

## 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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2008-09

Submit ID: 0503-26765252

25 Lewis & Clark County  
0503 Augusta H S

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	412.08	1,477.94		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	412.08	1,477.94		
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	412.08	1,477.94		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	412.08	1,477.94		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	412.08	1,477.94		



# Trustees' Financial Summary

FY2008-09

Submit ID: 0503-26765252

25 Lewis & Clark County  
0503 Augusta H S

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	20.00	37,147.74		
02	Taxes Receivable - Real and Personal (120-149)		156.45		
03	Taxes Receivable - Protested (150-159)		27.09		
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)				
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	20.00	37,331.28		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		183.54		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		183.54		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	20.00	37,147.74		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	20.00	37,147.74		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	20.00	37,331.28		



# Trustees' Financial Summary

FY2008-09

Submit ID: 0503-26765252

25 Lewis & Clark County  
0503 Augusta H S

## 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)
<b>ASSETS AND OTHER DEBITS</b>					
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				
<b>LIABILITIES</b>					
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				
<b>FUND BALANCE/EQUITY</b>					
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				



# Trustees' Financial Summary

FY2008-09

Submit ID: 0503-26765252

25 Lewis & Clark County  
0503 Augusta H S

## 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)
<b>ASSETS AND OTHER DEBITS</b>					
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				
<b>LIABILITIES</b>					
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				
<b>FUND BALANCE/EQUITY</b>					
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				



# Trustees' Financial Summary

FY2008-09

Submit ID: 0503-26765252

25 Lewis & Clark County  
0503 Augusta H S

## Balance Sheet

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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	25,246.06		63,874.17	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	25,246.06		63,874.17	
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	25,246.06		63,874.17	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	25,246.06		63,874.17	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	25,246.06		63,874.17	



# Trustees' Financial Summary

FY2008-09

Submit ID: 0503-26765252

25 Lewis & Clark County  
0503 Augusta H S

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2008-09

Submit ID: 0503-26765252

25 Lewis & Clark County  
0503 Augusta H S

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2008-09

Submit ID: 0503-26765252

25 Lewis & Clark County  
0503 Augusta H S

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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Submit ID: 0503-26765252

25 Lewis & Clark County  
0503 Augusta H S

## 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	148,321.05	168,040.59
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	79.04	31,296.50
1190 Penalties and Interest on Taxes	311.18	2,392.00
1510 Interest Earnings	3,086.43	1,658.16
3110 Direct State Aid	212,970.02	219,367.93
3111 Quality Educator	23,726.34	20,995.88
3112 At Risk Student	232.87	221.44
3113 Indian Education For All	836.40	836.40
3115 State Spec Ed Allowable Cost Pymt to Districts	20,074.72	20,794.41
3120 State Guaranteed Tax Base Aid	80,115.00	85,001.20
3444 State School Block Grant	14,589.39	14,700.27
6100 Material Prior Period Revenue Adjustments	-5,345.25	2,145.84
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	498,997.19	567,450.62

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

PRC Program Function Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	183,452.90	196,657.76
2XX Personal Services - Employee Benefits	30,688.28	36,847.48
3XX Purchased Professional and Technical Services	8,240.32	2,463.00
4XX Purchased Property Services	971.58	686.39
5XX Other Purchased Services	1,430.47	1,533.40
6XX Supplies and Materials	13,263.45	20,264.06
810 Dues and Fees	0.00	26.84
8XX Other Expenditures	256.75	291.62
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	1,500.00	1,299.00
2XX Personal Services - Employee Benefits	9.64	8.36
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	11,950.47	12,606.06
2XX Personal Services - Employee Benefits	1,733.83	1,783.77
3XX Purchased Professional and Technical Services	5,615.20	5,581.81
4XX Purchased Property Services	0.00	248.25
5XX Other Purchased Services	816.12	1,046.54
6XX Supplies and Materials	290.86	780.47
810 Dues and Fees	175.00	0.00
820 Judgements Against the School District	0.00	3,284.68
8XX Other Expenditures	0.00	670.25
<b>24XX Support Services - School Administration</b>		



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FY2008-09

Submit ID: 0503-26765252

25 Lewis & Clark County  
0503 Augusta H S

## 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
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>24XX Support Services - School Administration</b>					
			1XX Personal Services - Salaries	14,499.96	17,458.74
			2XX Personal Services - Employee Benefits	2,819.01	3,325.88
			3XX Purchased Professional and Technical Services	1,803.03	1,469.68
			5XX Other Purchased Services	9,749.10	5,732.84
			6XX Supplies and Materials	1,032.99	945.12
			810 Dues and Fees	220.00	0.00
			8XX Other Expenditures	585.68	2,180.65
<b>26XX Operation and Maintenance of Plant Services</b>					
			1XX Personal Services - Salaries	18,726.51	20,472.69
			2XX Personal Services - Employee Benefits	759.19	2,658.81
			3XX Purchased Professional and Technical Services	958.31	1,347.57
			4XX Purchased Property Services	60,827.65	30,563.43
			5XX Other Purchased Services	93.29	1,366.58
			6XX Supplies and Materials	6,231.57	18,722.55
			7XX Property and Equipment Acquisition	10,500.00	0.00
			810 Dues and Fees	108.00	0.00
			8XX Other Expenditures	492.95	938.92
<b>27XX Student Transportation Services</b>					
			4XX Purchased Property Services	0.00	154.75
			6XX Supplies and Materials	0.00	130.18
<b>280 Special Education - Local and State</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	33,422.65	33,027.43
			2XX Personal Services - Employee Benefits	12,416.57	7,973.72
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>					
			920 Resources Transferred to Other School Districts or Coopera	633.07	637.84
<b>710 School Sponsored Extracurricular Activities</b>					
<b>34XX Extracurricular - Activities</b>					
			1XX Personal Services - Salaries	15,896.50	16,823.00
			2XX Personal Services - Employee Benefits	170.54	196.89
			3XX Purchased Professional and Technical Services	75.00	0.00
			4XX Purchased Property Services	772.85	165.20
			5XX Other Purchased Services	960.76	1,743.27
			6XX Supplies and Materials	2,800.18	969.09
			810 Dues and Fees	132.00	1,000.00
			8XX Other Expenditures	537.50	742.50
<b>720 School Sponsored Athletics</b>					
<b>35XX Extracurricular - Athletics</b>					
			1XX Personal Services - Salaries	29,960.40	33,678.00
			2XX Personal Services - Employee Benefits	610.78	975.49
			4XX Purchased Property Services	371.40	1,745.56
			5XX Other Purchased Services	945.97	295.53



# Trustees' Financial Summary

FY2008-09

Submit ID: 0503-26765252

25 Lewis & Clark County  
0503 Augusta H S

## 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
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
6XX Supplies and Materials	6,522.80	4,171.12
810 Dues and Fees	0.00	1,500.00
8XX Other Expenditures	3,000.00	0.00
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
1XX Personal Services - Salaries	12,952.11	9,463.47
2XX Personal Services - Employee Benefits	1,056.10	779.84
6XX Supplies and Materials	561.18	0.00
<b>999 Undistributed</b>		
<b>61XX Operating Transfers to Other Funds</b>		
910 Operating Transfers to Other Funds	255.08	638.88
<b>9999 Undistributed</b>		
892 Material Prior Period Expenditure Adjustments	7,008.93	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	520,864.48	510,074.96

### Schedule Of Changes Worksheet

Beginning Fund Balance		60,204.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		567,450.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		510,074.96	(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	17,223.07		
Less Last Year	41,626.38		
			(4b)
		-24,403.31	
			(4)
Ending Fund Balance (1 + 2 - 3 + 4)		93,177.31	(5)



# Trustees' Financial Summary

FY2008-09

Submit ID: 0503-26765252

25 Lewis & Clark County  
0503 Augusta H S

## 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	23,601.41	15,829.91
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2.87	2,959.46
1190 Penalties and Interest on Taxes	21.99	212.15
1510 Interest Earnings	426.51	246.76
2220 County On-Schedule Trans Reimb	9,070.99	9,286.99
3210 State On-Schedule Trans Reimb	9,070.99	9,287.01
3444 State School Block Grant	660.93	665.95
3460 Montana Oil and Gas Tax	1,350.04	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>44,205.73</b>	<b>38,488.23</b>

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

PRC Program Function Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	0.00	688.26
2XX Personal Services - Employee Benefits	0.00	97.08
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	14,499.96	10,627.11
2XX Personal Services - Employee Benefits	2,819.01	2,023.21
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	1,008.79	1,292.13
2XX Personal Services - Employee Benefits	277.88	325.53
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	8,750.98	7,946.36
2XX Personal Services - Employee Benefits	894.80	857.45
3XX Purchased Professional and Technical Services	70.00	170.00
4XX Purchased Property Services	1,447.11	920.33
5XX Other Purchased Services	7,893.50	10,024.97
6XX Supplies and Materials	2,780.21	2,384.44
810 Dues and Fees	135.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>40,577.24</b>	<b>37,356.87</b>



# Trustees' Financial Summary

FY2008-09

Submit ID: 0503-26765252

25 Lewis & Clark County  
0503 Augusta H S

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						10,232.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						38,488.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						37,356.87	(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	266.59	(4b)		-266.59	
						-266.59	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						11,097.65	(5)



# Trustees' Financial Summary

FY2008-09

Submit ID: 0503-26765252

25 Lewis & Clark County  
0503 Augusta H S

## 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	11,167.83	3,742.95
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2.92	1,664.31
1190 Penalties and Interest on Taxes	14.40	112.75
1510 Interest Earnings	1,552.82	882.55
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	12,737.97	6,402.56

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance	35,992.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,402.56	(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)	42,395.25	(5)



# Trustees' Financial Summary

FY2008-09

Submit ID: 0503-26765252

25 Lewis & Clark County  
0503 Augusta H S

## Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

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

PRC Revenue	2008 Value	2009 Value
1611 National School Lunch Program	6,163.37	0.00
1621 Lunch Sales	0.00	17,690.70
3220 State Food Services Match	39.77	0.00
4550 Federal Child Nutrition	19,059.82	19,402.56
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	25,262.96	37,093.26

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

PRC Program Function Object	2008 Value	2009 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	110.50	11,713.26
2XX Personal Services - Employee Benefits	0.69	2,810.64
3XX Purchased Professional and Technical Services	849.00	842.00
4XX Purchased Property Services	412.28	215.00
5XX Other Purchased Services	148.29	345.03
6XX Supplies and Materials	17,129.27	19,598.45
810 Dues and Fees	95.00	157.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	18,745.03	35,681.38

### Schedule Of Changes Worksheet

Beginning Fund Balance	3,566.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	37,093.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	35,681.38	(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	16.64	
Less Last Year	0.00	(4b)
	16.64	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,995.43	(5)



# Trustees' Financial Summary

FY2008-09

Submit ID: 0503-26765252

25 Lewis & Clark County  
0503 Augusta H S

## 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	1,363.96	651.34
2240 County Retirement Distribution	54,711.61	47,896.58
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	56,075.57	48,547.92

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

PRC Program Function Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	27,584.68	30,338.21
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	120.76	104.58
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	1,724.81	1,935.62
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	4,500.72	4,359.03
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	1,662.56	1,888.68
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	1,202.50	1,133.18
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	4,777.29	2,500.13
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
920 Resources Transferred to Other School Districts or Coopera	0.00	1,108.50
<b>710 School Sponsored Extracurricular Activities</b>		
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	2,432.23	2,390.66
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	4,154.42	4,346.82
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	1,051.51	1,750.59
<b>999 Undistributed</b>		
<b>9999 Undistributed</b>		
892 Material Prior Period Expenditure Adjustments	6,766.62	0.00



# Trustees' Financial Summary

FY2008-09

Submit ID: 0503-26765252

25 Lewis & Clark County  
0503 Augusta H S

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

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	55,978.10	51,856.00
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**Schedule Of Changes Worksheet**

Beginning Fund Balance		26,061.31 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		48,547.92 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		51,856.00 (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)		22,753.23 (5)



# Trustees' Financial Summary

FY2008-09

Submit ID: 0503-26765252

25 Lewis & Clark County  
0503 Augusta H S

## 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
<b>039 Insectaria 08</b>	
1900 Other Revenue from Local Sources	250.00
<b>109 Kenck money for library furniture</b>	
1900 Other Revenue from Local Sources	4,500.00
<b>123 reimbursed sub fees</b>	
1900 Other Revenue from Local Sources	66.00
<b>129 Small Rural Schools</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	945.89
<b>519 Carl Perkins</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,501.41
<b>657 08 Indian Ed For All</b>	
3650 OTO Indian Education for All	500.00
<b>688 K-12 Education Data Systems</b>	
3680 K-12 Education Data Systems	123.68
<b>789 State Career &amp; Tech</b>	
3900 State Career & Technical Ed Entitlement	1,973.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	10,859.98

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

PRC Program Function Object	2009 Value
<b>039 Insectaria 08</b>	
<b>329 State Miscellaneous Grants</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	3,163.87
2XX Personal Services - Employee Benefits	1,478.73
6XX Supplies and Materials	8,125.37
<b>039 Subtotal</b>	12,767.97
<b>129 Small Rural Schools</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	894.58
<b>519 Carl Perkins</b>	
<b>451 Carl Perkins (Federal Vo-Ed) - Basic Grant</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	2,501.41
<b>688 K-12 Education Data Systems</b>	
<b>368 K-12 Education Data Systems</b>	



# Trustees' Financial Summary

FY2008-09

Submit ID: 0503-26765252

25 Lewis & Clark County  
0503 Augusta H S

## 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
<b>688 K-12 Education Data Systems</b>	
<b>368 K-12 Education Data Systems</b>	
<b>24XX Support Services - School Administration</b>	
1XX Personal Services - Salaries	121.45
2XX Personal Services - Employee Benefits	42.00
<b>688 Subtotal</b>	163.45
<b>789 State Career &amp; Tech</b>	
<b>391 State Career &amp; Technical Ed Entitlement - Agriculture</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	1,276.00
<b>395 State Career &amp; Technical Ed Entitlement - Technology Ed/Industrial Arts</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	18.84
<b>396 State Career &amp; Technical Ed Entitlement - Office Occupations</b>	
<b>1XXX Instruction</b>	
8XX Other Expenditures	760.00
<b>789 Subtotal</b>	2,054.84
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	18,382.25

### Schedule Of Changes Worksheet

Beginning Fund Balance	55,893.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,859.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	18,382.25	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00   Less Last Year       0.00                   (4a)           0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year           958.93   Less Last Year       0.00                   (4b)           958.93		
	958.93	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	49,329.76	(5)

### Project Reporter Summaries

<b>Project Reporter</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Difference</b>
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# Trustees' Financial Summary

FY2008-09

Submit ID: 0503-26765252

25 Lewis & Clark County  
0503 Augusta H S

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
039 Insectaria 08	250.00	12,767.97	-12,517.97
109 Kenck money for library furniture	4,500.00	0.00	4,500.00
123 reimbursed sub fees	66.00	0.00	66.00
129 Small Rural Schools	945.89	894.58	51.31
519 Carl Perkins	2,501.41	2,501.41	0.00
657 08 Indian Ed For All	500.00	0.00	500.00
688 K-12 Education Data Systems	123.68	163.45	-39.77
789 State Career & Tech	1,973.00	2,054.84	-81.84
<b>Total</b>	<b>10,859.98</b>	<b>18,382.25</b>	<b>-7,522.27</b>



# Trustees' Financial Summary

FY2008-09

Submit ID: 0503-26765252

25 Lewis & Clark County  
0503 Augusta H S

## Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

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

PRC Revenue	2008 Value	2009 Value
1982 Summer Session - Driver's Education Fees	2,100.00	1,205.00
3260 State Driver's Education Reimbursement	2,209.85	428.14
6100 Material Prior Period Revenue Adjustments	800.00	35.99
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	5,109.85	1,669.13

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

PRC Program Function Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	2,436.00	1,352.00
2XX Personal Services - Employee Benefits	385.87	8.80
3XX Purchased Professional and Technical Services	145.00	420.00
4XX Purchased Property Services	24.50	87.24
5XX Other Purchased Services	212.18	20.25
6XX Supplies and Materials	641.96	569.16
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	3,845.51	2,457.45

### Schedule Of Changes Worksheet

Beginning Fund Balance	1,328.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,669.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,457.45	(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           35.99                   (4b)	-35.99	
		-35.99 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	504.59	(5)



# Trustees' Financial Summary

FY2008-09

Submit ID: 0503-26765252

25 Lewis & Clark County  
0503 Augusta H S

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

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

PRC Revenue	2008 Value	2009 Value
1910 Rentals	1,350.00	1,650.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,350.00	1,650.00

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

PRC Program Function Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials	0.00	31.44
<b>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	0.00	15.73
6XX Supplies and Materials	363.89	1,832.18
8XX Other Expenditures	0.00	120.06
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	363.89	1,999.41

### Schedule Of Changes Worksheet

Beginning Fund Balance	6,737.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,650.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,999.41	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00   Less Last Year       0.00                   (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00   Less Last Year       0.00                   (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,387.77	(5)



# Trustees' Financial Summary

FY2008-09

Submit ID: 0503-26765252

25 Lewis & Clark County  
0503 Augusta H S

## 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	123.34	56.18
5300 Operating Transfers from Other Funds	255.08	638.88
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	378.42	695.06

### 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	77.51	250.41
2XX Personal Services - Employee Benefits	5.97	19.79
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	83.48	270.20

### Schedule Of Changes Worksheet

Beginning Fund Balance	2,499.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	695.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	270.20	(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)	2,924.61	(5)



# Trustees' Financial Summary

FY2008-09

Submit ID: 0503-26765252

25 Lewis & Clark County  
0503 Augusta H S

## 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	514.89	1,118.51
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	514.89	1,118.51

### 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		
3XX Purchased Professional and Technical Services	0.00	500.00
6XX Supplies and Materials	2,112.52	618.51
810 Dues and Fees	135.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,247.52	1,118.51

### Schedule Of Changes Worksheet

Beginning Fund Balance	412.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,118.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,118.51	(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)	412.08	(5)



# Trustees' Financial Summary

FY2008-09

Submit ID: 0503-26765252

25 Lewis & Clark County  
0503 Augusta H S

## 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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	0.00

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance						1,477.94	(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)						1,477.94	(5)



# Trustees' Financial Summary

FY2008-09

Submit ID: 0503-26765252

25 Lewis & Clark County  
0503 Augusta H S

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

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

PRC Revenue	2008 Value	2009 Value
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	0.00

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance		20.00 (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 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		20.00 (5)



# Trustees' Financial Summary

FY2008-09

Submit ID: 0503-26765252

25 Lewis & Clark County  
0503 Augusta H S

## 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	7,073.18	8,076.64
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	3.42	1,490.84
1190 Penalties and Interest on Taxes	15.17	114.57
1510 Interest Earnings	1,130.14	659.39
3445 State Combined Fund School Block Grant	754.60	760.33
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	8,976.51	11,101.77

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance	26,045.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,101.77	(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)	37,147.74	(5)



# Trustees' Financial Summary

FY2008-09

Submit ID: 0503-26765252

25 Lewis & Clark County  
0503 Augusta H S

## Schedule of Revenues, Expenditures and Changes in Fund Balance 81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2008 Value	2009 Value
1900 Other Revenue from Local Sources	13,323.22	0.00
1920 Contributions/Donations from Private Sources	20,750.00	0.00
<b>841 Subtotal</b>	<b>34,073.22</b>	<b>0.00</b>
<b>842 Pepsi</b>		
1900 Other Revenue from Local Sources	600.00	600.00
1900 Other Revenue from Local Sources	322.84	0.00
1920 Contributions/Donations from Private Sources	200.00	0.00
<b>843 Subtotal</b>	<b>522.84</b>	<b>0.00</b>
<b>844 Oscar Kenck Foundation</b>		
1900 Other Revenue from Local Sources	0.00	21,500.00
<b>845 3 Rivers Banner</b>		
1900 Other Revenue from Local Sources	0.00	500.00
1920 Contributions/Donations from Private Sources	500.00	0.00
<b>845 Subtotal</b>	<b>500.00</b>	<b>500.00</b>
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>35,696.06</b>	<b>22,600.00</b>

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

PRC Program Function Object	2008 Value	2009 Value
<b>890 Other Community Services</b>		
<b>33XX Community Services</b>		
870 Student Scholarships	9,750.00	0.00
<b>842 Pepsi</b>		
<b>890 Other Community Services</b>		
<b>33XX Community Services</b>		
870 Student Scholarships	0.00	600.00
<b>844 Oscar Kenck Foundation</b>		
<b>890 Other Community Services</b>		
<b>33XX Community Services</b>		
870 Student Scholarships	0.00	22,200.00
<b>845 3 Rivers Banner</b>		
<b>890 Other Community Services</b>		
<b>33XX Community Services</b>		
870 Student Scholarships	0.00	500.00



# Trustees' Financial Summary

FY2008-09

Submit ID: 0503-26765252

25 Lewis & Clark County  
0503 Augusta H S

## Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

PRC Program Function Object	2008 Value	2009 Value
845 3 Rivers Banner		
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	9,750.00	23,300.00

### Schedule Of Changes Worksheet

Beginning Fund Balance		25,946.06 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		22,600.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		23,300.00 (3)
Increase/Decrease of Reserve for Inventories		
This Year            0.00    Less Last Year        0.00                    (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year            0.00    Less Last Year        0.00                    (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		25,246.06 (5)



# Trustees' Financial Summary

FY2008-09

Submit ID: 0503-26765252

25 Lewis & Clark County  
0503 Augusta H S

## Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	446.73	216.41
1700 Student Extracurricular Activity Receipts	106,426.60	0.00
1XXX Revenues from Student Activities	0.00	87,078.85
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	106,873.33	87,295.26

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

PRC Program Function Object	2008 Value	2009 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	121,072.62	93,318.37
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	601.36	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	121,673.98	93,318.37

### Schedule Of Changes Worksheet

Beginning Fund Balance	69,897.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	87,295.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	93,318.37	(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)	63,874.17	(5)



# Trustees' Financial Summary

FY2008-09

Submit ID: 0503-26765252

25 Lewis & Clark County  
0503 Augusta H S

## 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	9,045.94	33,027.43
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	177,612.30	196,657.76
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	3,445.42	0.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	279.27	0.00
XX	XXX 26XX 41X	Energy Utility Services	22,499.46	30,563.43
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



# Trustees' Financial Summary

FY2008-09

Submit ID: 0503-26765252

25 Lewis & Clark County  
0503 Augusta H S

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	5,799.30
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	5,799.30

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,932.84
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	8,350.91
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	41,638.99
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%**



# Trustees' Financial Summary

FY2008-09

Submit ID: 0503-26765252

25 Lewis & Clark County  
0503 Augusta H S

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	33,027.43	0.00	0.00	0.00
280	1XXX	2XX	7,973.72	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	637.84	0.00	0.00	0.00
<b>Totals</b>			41,638.99	0.00	0.00	41,638.99

*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: 0503-26765252

25 Lewis & Clark County  
0503 Augusta H S

## 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	143,684.00	3,280.00	0.00	0.00	146,964.00
Machinery and Equipment Accum	56,526.00	11,525.00	0.00	0.00	68,051.00
Total Accumulated Depreciation	200,666.00	15,033.00	0.00	0.00	215,699.00
Governmental Activities, Capital Assets, net	341,877.00	-15,033.00	0.00	0.00	326,844.00

\* 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: 0503-26765252

25 Lewis & Clark County  
0503 Augusta H S

## 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-
<b>Governmental Activities*</b>							
Compensated Absences	2,499.75	14,617.64	0.00	0.00	17,117.39	0.00	17,117.39
Total Governmental Activity Long-Term Liabilities	2,499.75	14,617.64	0.00	0.00	17,117.39	0.00	17,117.39

\* 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.