



Trustees' Financial Summary

FY2010-11

Submit ID: 0503-73436358

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 no later than September 15th. (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*

Certification

Business Manager/Clerk: Melody Kenworthy

Phone #: (406) 562-3384

(Signature)

(Date)

Chair, Board of Trustees: Mark Young

(Signature)

(Date)

County Superintendent: Marsha Davis

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY11 did the district employ a certified special education director? No

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

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



Trustees' Financial Summary

FY2010-11

Submit ID: 0503-73436358

25 Lewis & Clark County

0503 Augusta H S

Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
039	Insectaria	LOCAL	09-10	
040	Insectaria	LOCAL	10/11	
075	Federal Fresh Fruit & Veg program	FEDERAL		
119	Plum Creek Foundation	LOCAL	local	
149	L&C Co Foundation Grant	LOCAL	local	
367	State OTO Capital Invest & Deferred Maintenance	STATE	state	state
370	Deferred Maintenance & Energy Efficiency	STATE	state	NA
372	Quality Schools Facility Grant	STATE	DOC	NA
390	Vo Ed All Career & Tech Ed Programs	STATE	state	State
397	Vo Ed All Career & Tech Ed Programs	STATE	state	State
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	federal	84.358A
451	Vo Ed Carl Perkins Basic Grant	FEDERAL	federal 09-10	84.048A
452	Vo Ed Carl Perkins Basic Grant	FEDERAL	federal - 2011	84.048A
590	Coop District Match	LOCAL	local	
688	State OTO K-12 Education Data System	STATE	state	N/A
718	Deferred Maintenance & Energy Efficiency	STATE	state	NA
841	Kenck	LOCAL	scholarships	
842	Pepsi	LOCAL	local - scholarships	
844	Kenck	LOCAL	local - scholarships	
845	3 Rivers	LOCAL	local - scholarships	
899	Local Misc	LOCAL	local	



Trustees' Financial Summary

FY2010-11

Submit ID: 0503-73436358

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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	142,673.12	4,234.81	20,090.85	572.00
02	Taxes Receivable - Real and Personal (120-149)	4,288.11	118.20	233.39	
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	146,961.23	4,353.01	20,324.24	572.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	4,288.11	118.20	233.39	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	4,288.11	118.20	233.39	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	15,449.89			
48	Fund Balance for Budget (961-970)	127,223.23	4,234.81	20,090.85	572.00
52	TOTAL FUND BALANCE/EQUITY	142,673.12	4,234.81	20,090.85	572.00
53	TOTAL LIABILITIES AND FUND BALANCE	146,961.23	4,353.01	20,324.24	572.00



Trustees' Financial Summary

FY2010-11

Submit ID: 0503-73436358

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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		18,018.72	57,938.46	
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)			11,860.90	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		18,018.72	69,799.36	
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)			1,286.54	
48	Fund Balance for Budget (961-970)		18,018.72	68,512.82	
52	TOTAL FUND BALANCE/EQUITY		18,018.72	69,799.36	
53	TOTAL LIABILITIES AND FUND BALANCE		18,018.72	69,799.36	



Trustees' Financial Summary

FY2010-11

Submit ID: 0503-73436358

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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,914.85		9,200.53	4,846.45
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,914.85		9,200.53	4,846.45
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)	211.05			
48	Fund Balance for Budget (961-970)	1,703.80		9,200.53	4,846.45
52	TOTAL FUND BALANCE/EQUITY	1,914.85		9,200.53	4,846.45
53	TOTAL LIABILITIES AND FUND BALANCE	1,914.85		9,200.53	4,846.45



Trustees' Financial Summary

FY2010-11

Submit ID: 0503-73436358

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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2010-11

Submit ID: 0503-73436358

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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	574.69	15,472.68		
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	574.69	15,472.68		
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)	574.69	15,472.68		
52	TOTAL FUND BALANCE/EQUITY	574.69	15,472.68		
53	TOTAL LIABILITIES AND FUND BALANCE	574.69	15,472.68		



Trustees' Financial Summary

FY2010-11

Submit ID: 0503-73436358

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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	20.00	52,012.38		
02	Taxes Receivable - Real and Personal (120-149)		35.36		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	20.00	52,047.74		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		35.36		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		35.36		
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)	20.00	52,012.38		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	20.00	52,012.38		
53	TOTAL LIABILITIES AND FUND BALANCE	20.00	52,047.74		



Trustees' Financial Summary

FY2010-11

Submit ID: 0503-73436358

25 Lewis & Clark County

0503 Augusta H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (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				



Trustees' Financial Summary

FY2010-11

Submit ID: 0503-73436358

25 Lewis & Clark County

0503 Augusta H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (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				



Trustees' Financial Summary

FY2010-11

Submit ID: 0503-73436358

25 Lewis & Clark County

0503 Augusta H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	22,763.24		67,141.96	
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	22,763.24		67,141.96	
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	22,763.24		67,141.96	
52	TOTAL FUND BALANCE/EQUITY	22,763.24		67,141.96	
53	TOTAL LIABILITIES AND FUND BALANCE	22,763.24		67,141.96	



Trustees' Financial Summary

FY2010-11

Submit ID: 0503-73436358

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



Trustees' Financial Summary

FY2010-11

Submit ID: 0503-73436358

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



Trustees' Financial Summary

FY2010-11

Submit ID: 0503-73436358

25 Lewis & Clark County

0503 Augusta H S

Balance Sheet

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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FY2010-11

Submit ID: 0503-73436358

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	2010 Value	2011 Value
1110 District Tax Levy	156,799.25	180,030.64
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	515.44
1190 Penalties and Interest on Taxes	291.65	314.99
1510 Interest Earnings	954.86	947.46
1900 Other Revenue from Local Sources	79.08	1,154.83
3110 Direct State Aid	205,895.81	190,440.03
3111 Quality Educator	22,300.90	22,903.22
3113 Indian Education For All	795.60	816.00
3115 State Spec Ed Allowable Cost Pymt to Districts	18,882.97	17,158.64
3120 State Guaranteed Tax Base Aid	89,845.74	77,313.60
3444 State School Block Grant	14,811.99	14,924.56
3445 State Combined Fund School Block Grant	0.00	771.93
3730 HB645 State Special Education Allowable Costs	321.36	339.76
6100 Material Prior Period Revenue Adjustments	4,185.89	0.00
7800 ARRA - State Fiscal Stabilization Fund	14,515.20	21,488.78
7810 Education Jobs Fund	0.00	17,961.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	529,680.30	547,081.83

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	165,114.48	132,801.43
2XX Personal Services - Employee Benefits	28,446.19	35,649.89
3XX Purchased Professional and Technical Services	3,921.20	1,163.08
4XX Purchased Property Services	847.30	198.07
5XX Other Purchased Services	1,096.98	283.59
6XX Supplies and Materials	14,996.79	11,946.24
810 Dues and Fees	630.24	971.66
8XX Other Expenditures	227.16	681.74
21XX Support Services - Students		
1XX Personal Services - Salaries	1,076.00	7,187.46
2XX Personal Services - Employee Benefits	7.46	2,245.10
3XX Purchased Professional and Technical Services	0.00	907.60
6XX Supplies and Materials	1.33	461.79
23XX Support Services - General Administration		
1XX Personal Services - Salaries	13,350.69	9,536.78
2XX Personal Services - Employee Benefits	1,947.88	2,276.83
3XX Purchased Professional and Technical Services	4,076.39	6,865.80
4XX Purchased Property Services	579.09	1,158.50



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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	2010 Value	2011 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			5XX Other Purchased Services	1,367.21	1,322.03
			6XX Supplies and Materials	1,498.87	2,271.70
			810 Dues and Fees	0.00	92.50
			820 Judgements Against the School District	0.00	439.29
			8XX Other Expenditures	25.00	73.93
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	18,860.93	14,500.53
			2XX Personal Services - Employee Benefits	3,636.53	4,908.14
			3XX Purchased Professional and Technical Services	891.38	1,325.98
			5XX Other Purchased Services	5,623.77	6,074.87
			6XX Supplies and Materials	923.40	761.96
			810 Dues and Fees	0.00	270.00
			8XX Other Expenditures	994.00	1,366.60
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	35,352.14	25,480.85
			2XX Personal Services - Employee Benefits	4,753.08	2,045.48
			3XX Purchased Professional and Technical Services	492.50	8,499.00
			4XX Purchased Property Services	16,574.96	20,939.29
			5XX Other Purchased Services	352.55	374.79
			6XX Supplies and Materials	24,811.65	6,047.34
			810 Dues and Fees	275.00	150.00
			8XX Other Expenditures	596.12	495.77
		27XX Student Transportation Services			
			4XX Purchased Property Services	0.00	969.60
			5XX Other Purchased Services	0.00	631.01
			6XX Supplies and Materials	469.46	2,457.53
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	18,265.37	17,000.84
			2XX Personal Services - Employee Benefits	5,626.45	5,313.78
			3XX Purchased Professional and Technical Services	0.00	493.50
			5XX Other Purchased Services	168.44	96.85
			6XX Supplies and Materials	17.50	150.24
			810 Dues and Fees	0.00	1,464.48
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	1,790.00	662.64
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	35,569.56	38,185.31
			2XX Personal Services - Employee Benefits	4,897.83	6,699.86
			4XX Purchased Property Services	481.30	659.98
			5XX Other Purchased Services	10.00	11.00



Trustees' Financial Summary

FY2010-11

Submit ID: 0503-73436358

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	2010 Value	2011 Value
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			6XX Supplies and Materials	2,114.29	1,702.33
			810 Dues and Fees	0.00	106.00
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	102.50	0.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	17,258.62	14,666.50
			2XX Personal Services - Employee Benefits	254.84	304.78
			3XX Purchased Professional and Technical Services	0.00	465.00
			4XX Purchased Property Services	339.45	1,363.05
			5XX Other Purchased Services	253.84	1,560.45
			6XX Supplies and Materials	1,143.53	1,677.10
			810 Dues and Fees	720.00	2,598.75
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	31,621.98	37,777.55
			2XX Personal Services - Employee Benefits	775.19	2,262.75
			4XX Purchased Property Services	199.25	0.00
			5XX Other Purchased Services	328.00	552.46
			6XX Supplies and Materials	5,010.26	2,482.24
			810 Dues and Fees	0.00	4,895.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	14,515.20	21,488.78
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	17,961.95
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	17,391.65	699.24
			2XX Personal Services - Employee Benefits	4,884.70	32.62
			4XX Purchased Property Services	230.89	118.50
			6XX Supplies and Materials	49.57	2,241.93
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	6,125.99	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				523,963.93	501,529.21



Trustees' Financial Summary

FY2010-11

Submit ID: 0503-73436358

25 Lewis & Clark County

0503 Augusta H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						102,010.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						547,081.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						501,529.21	(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	15,449.89	Less Last Year	20,340.20	(4b)		-4,890.31	
						-4,890.31	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						142,673.12	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0503-73436358

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	2010 Value	2011 Value
1110 District Tax Levy	14,401.60	3,399.18
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	60.63
1190 Penalties and Interest on Taxes	30.60	20.17
1510 Interest Earnings	44.27	28.12
2220 County On-Schedule Trans Reimb	16,335.17	16,716.93
3210 State On-Schedule Trans Reimb	16,335.19	16,716.94
3444 State School Block Grant	671.01	676.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	47,817.84	37,618.08

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
24XX Support Services - School Administration		
1XX Personal Services - Salaries	8,157.78	8,027.02
2XX Personal Services - Employee Benefits	1,578.35	2,055.85
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	2,590.76	414.78
2XX Personal Services - Employee Benefits	257.00	5.69
27XX Student Transportation Services		
1XX Personal Services - Salaries	13,176.74	13,472.32
2XX Personal Services - Employee Benefits	2,035.01	2,365.69
3XX Purchased Professional and Technical Services	139.05	258.18
4XX Purchased Property Services	5,563.88	1,515.13
5XX Other Purchased Services	11,940.22	9,501.22
6XX Supplies and Materials	4,873.71	4,282.88
8XX Other Expenditures	87.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	50,400.00	41,898.76



Trustees' Financial Summary

FY2010-11

Submit ID: 0503-73436358

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						8,515.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						37,618.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						41,898.76	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						4,234.81	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0503-73436358

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	2010 Value	2011 Value
1110 District Tax Levy	3,210.66	10,594.48
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	22.19
1190 Penalties and Interest on Taxes	9.22	10.75
1510 Interest Earnings	64.88	133.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,284.76	10,760.84

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	36,350.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	36,350.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		9,330.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		10,760.84	(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)		20,090.85	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0503-73436358

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	2010 Value	2011 Value
1510 Interest Earnings	115.79	0.00
1621 Lunch Sales	13,435.93	16,754.02
1630 Catering Sales	82.16	0.00
3220 State Food Services Match	24,808.10	0.00
4550 Federal Child Nutrition	7,036.20	27,596.70
6100 Material Prior Period Revenue Adjustments	-5,074.20	4,646.77
075 Federal Fresh Fruit & Veg program		
4550 Federal Child Nutrition	0.00	1,764.29
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	40,403.98	50,761.78

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

PRC Program Function Object	2010 Value	2011 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	1,403.25	29,914.72
2XX Personal Services - Employee Benefits	878.95	13,799.71
3XX Purchased Professional and Technical Services	247.00	0.00
4XX Purchased Property Services	467.80	711.64
5XX Other Purchased Services	251.08	0.00
6XX Supplies and Materials	24,745.64	20,984.35
810 Dues and Fees	0.00	124.99
8XX Other Expenditures	85.00	0.00
075 Federal Fresh Fruit & Veg program		
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	0.00	612.27
2XX Personal Services - Employee Benefits	0.00	16.63
6XX Supplies and Materials	0.00	1,329.52
075 Subtotal	0.00	1,958.42
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	28,078.72	67,493.83



Trustees' Financial Summary

FY2010-11

Submit ID: 0503-73436358

25 Lewis & Clark County

0503 Augusta H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						17,322.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						50,761.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						67,493.83	(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	18.75	(4b)		-18.75	
						-18.75	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						572.00	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0503-73436358

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	2010 Value	2011 Value
1510 Interest Earnings	122.07	119.81
2240 County Retirement Distribution	50,238.61	57,285.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	50,360.68	57,404.81

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	26,494.91	25,252.06
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	87.17	874.44
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	1,501.40	1,420.56
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	4,155.84	4,257.80
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	3,662.28	3,415.64
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,864.62	1,890.47
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,818.75	2,557.61
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	0.00	1,164.00
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	5,490.65	6,183.41
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	2,636.75	2,109.73
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	3,728.86	3,923.12
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	2,558.77	4,443.43
075 Federal Fresh Fruit & Veg program		
910 Food Services		



Trustees' Financial Summary

FY2010-11

Submit ID: 0503-73436358

25 Lewis & Clark County

0503 Augusta H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

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

PRC	Program	Function	Object	2010 Value	2011 Value
075	Federal Fresh Fruit & Veg program				
	910	Food Services			
		31XX	Food Services		
			2XX Personal Services - Employee Benefits	0.00	7.73
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>55,000.00</u>	<u>57,500.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					18,113.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					57,404.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					57,500.00	(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)					18,018.72	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0503-73436358

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	2011 Value
119 Plum Creek Foundation	
149 L&C Co Foundation Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	661.88
367 State OTO Capital Invest & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	1,826.31
7XX Property and Equipment Acquisition	4,492.69
	6,319.00
367 Subtotal	
372 Quality Schools Facility Grant	
372 Quality Schools Facility Grant Program	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	7,662.50
390 Vo Ed All Career & Tech Ed Programs	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
5XX Other Purchased Services	105.81
6XX Supplies and Materials	545.24
	651.05
390 Subtotal	
452 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
3XX Purchased Professional and Technical Services	790.50
5XX Other Purchased Services	545.00
6XX Supplies and Materials	1,673.50
	3,009.00
452 Subtotal	
590 Coop District Match	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	484.02
2XX Personal Services - Employee Benefits	178.62
	662.64
590 Subtotal	
688 State OTO K-12 Education Data System	
368 K-12 Education Data Systems	
1XXX Instruction	
6XX Supplies and Materials	83.96



Trustees' Financial Summary

FY2010-11

Submit ID: 0503-73436358

25 Lewis & Clark County

0503 Augusta H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

25,046.21

Schedule Of Changes Worksheet

Beginning Fund Balance						59,102.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						47,715.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						25,046.21	(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	1,286.54	Less Last Year	13,258.22	(4b)		-11,971.68	
						-11,971.68	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						69,799.36	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
039 Insectaria	0.00	102.00	-102.00
040 Insectaria	10,748.40	4,198.40	6,550.00
119 Plum Creek Foundation	1,700.00	1,695.78	4.22
149 L&C Co Foundation Grant	1,150.00	661.88	488.12
367 State OTO Capital Invest & Deferred Maintenance	0.00	6,319.00	-6,319.00
372 Quality Schools Facility Grant	7,662.50	7,662.50	0.00
390 Vo Ed All Career & Tech Ed Programs	1,888.00	651.05	1,236.95
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	894.58	0.00	894.58
452 Vo Ed Carl Perkins Basic Grant	3,009.00	3,009.00	0.00
590 Coop District Match	662.64	662.64	0.00
688 State OTO K-12 Education Data System	0.00	83.96	-83.96
899 Local Misc	19,999.97	0.00	19,999.97
Total	<u>47,715.09</u>	<u>25,046.21</u>	<u>22,668.88</u>



Trustees' Financial Summary

FY2010-11

Submit ID: 0503-73436358

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	2010 Value	2011 Value
1510 Interest Earnings	11.79	0.00
1982 Summer Session - Driver's Education Fees	2,550.00	0.00
3260 State Driver's Education Reimbursement	2,080.00	504.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,641.79	504.92

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	770.00	2,107.50
2XX Personal Services - Employee Benefits	5.13	2.07
3XX Purchased Professional and Technical Services	170.00	0.00
5XX Other Purchased Services	175.34	0.00
6XX Supplies and Materials	506.41	211.05
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,626.88	2,320.62

Schedule Of Changes Worksheet

Beginning Fund Balance	3,775.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	504.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,320.62	(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	211.05	
Less Last Year	256.46	(4b)
	-45.41	
	-45.41	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,914.85	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0503-73436358

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	2010 Value	2011 Value
1910 Rentals	1,800.00	1,350.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>1,800.00</u>	<u>1,350.00</u>

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	19.98	0.00
8XX Other Expenditures	155.00	162.26
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>174.98</u>	<u>162.26</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	8,012.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,350.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	162.26	(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)	9,200.53	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0503-73436358

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	2010 Value	2011 Value
3281 State Technology Aid	567.10	574.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	567.10	574.69

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
222X Educational Media Services		
3XX Purchased Professional and Technical Services	979.18	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	979.18	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	574.69	(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)	574.69	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0503-73436358

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	2010 Value	2011 Value
1510 Interest Earnings	12.98	0.00
1900 Other Revenue from Local Sources	13,222.90	658.86
1920 Contributions/Donations from Private Sources	100.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	13,335.88	658.86

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

PRC Program Function Object	2010 Value	2011 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	14,813.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	658.86	(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)	15,472.68	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0503-73436358

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	2010 Value	2011 Value
1110 District Tax Levy	7,684.89	321.28
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	24.67
1190 Penalties and Interest on Taxes	13.87	9.92
1510 Interest Earnings	319.40	0.00
1900 Other Revenue from Local Sources	0.00	5,724.50
3445 State Combined Fund School Block Grant	766.11	0.00

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,784.27	6,080.37
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2010 Value	2011 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	45,932.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,080.37	(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)
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)	52,012.38	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0503-73436358

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	2010 Value	2011 Value
1510 Interest Earnings	277.18	0.00
1900 Other Revenue from Local Sources	750.00	435.00
1920 Contributions/Donations from Private Sources	25,500.00	19,650.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	26,527.18	20,085.00

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

PRC Program Function Object	2010 Value	2011 Value
890 Other Community Services		
33XX Community Services		
8XX Other Expenditures	25,295.00	0.00
841 Kenck		
890 Other Community Services		
33XX Community Services		
870 Student Scholarships	0.00	23,000.00
842 Pepsi		
890 Other Community Services		
33XX Community Services		
870 Student Scholarships	0.00	300.00
845 3 Rivers		
890 Other Community Services		
33XX Community Services		
870 Student Scholarships	0.00	500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	25,295.00	23,800.00



Trustees' Financial Summary

FY2010-11

Submit ID: 0503-73436358

25 Lewis & Clark County

0503 Augusta H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Schedule Of Changes Worksheet

Beginning Fund Balance						26,913.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						20,085.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						23,800.00	(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	435.00	(4b)		-435.00	
						-435.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						22,763.24	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0503-73436358

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	2010 Value	2011 Value
1700 Student Extracurricular Activity Receipts	125,627.39	104,661.58
6100 Material Prior Period Revenue Adjustments	7,688.64	-5,830.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	133,316.03	98,831.36

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

PRC Program Function Object	2010 Value	2011 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	109,929.72	118,949.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	109,929.72	118,949.88

Schedule Of Changes Worksheet

Beginning Fund Balance	87,260.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	98,831.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	118,949.88	(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)	67,141.96	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0503-73436358

25 Lewis & Clark County

0503 Augusta H S

Detail Expenditure

Fund	Account	Description	2010 Value	2011 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	10,314.78	10,282.52
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	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	207,006.61	197,289.26
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,763.29	0.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	675.89	181.32
XX	XXX 26XX 41X	Energy Utility Services	24,718.00	18,022.09
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	7,662.50
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

FY2010-11

Submit ID: 0503-73436358

25 Lewis & Clark County

0503 Augusta H S

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	6,024.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	6,024.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,008.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	8,674.56
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	23,717.85
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:

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

Percentage of Special Ed Funding FY2013 Maximum Budget: 75%



Trustees' Financial Summary

FY2010-11

Submit ID: 0503-73436358

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	17,000.84	0.00	0.00	0.00	
280	1XXX	2XX	5,313.78	0.00	0.00	0.00	
280	1XXX	3XX	493.50	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	96.85	0.00	0.00	0.00	
280	1XXX	6XX	150.24	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	662.64	0.00	0.00	0.00	
Totals			23,717.85	0.00	0.00	0.00	23,717.85

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 FY11.



Trustees' Financial Summary

FY2010-11

Submit ID: 0503-73436358

25 Lewis & Clark County

0503 Augusta H S

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land Improvements	4,565.00	0.00	0.00	0.00	4,565.00
Buildings	341,758.00	1.00	7,662.00	0.00	349,421.00
Machinery and Equipment	208,819.00	0.00	4,492.00	0.00	213,311.00
Totals at Historical Cost	555,142.00	1.00	12,154.00	0.00	567,297.00
Less Accumulated Depreciation For:					
Improvement Accum	1,368.00	0.00	228.00	0.00	1,596.00
Building Accum	157,251.00	0.00	4,059.00	0.00	161,310.00
Machinery and Equipment Accum	99,208.00	0.00	12,769.00	0.00	111,977.00
Total Accumulated Depreciation	257,827.00	0.00	17,056.00	0.00	274,883.00
Governmental Activities, Capital Assets, net	297,315.00	1.00	-4,902.00	0.00	292,414.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

Depreciation by Function for FY2011	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	4,856.00	0.00	0.00
Operations and Maintenance (26XX)	6,342.00	0.00	0.00
Transportation (27XX)	5,169.00	0.00	0.00
Food Service (31XX)	155.00	0.00	0.00
Unallocated	535.00	0.00	0.00
Total Depreciation for FY2011	17,057.00	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2010-11

Submit ID: 0503-73436358

25 Lewis & Clark County

0503 Augusta H S

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2010)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2011) [a + b - c - d]	Current Portion Due FY2012	Long-Term Portion Due FY2013-
Governmental Activities*							
Compensated Absences	27,021.03	0.00	0.00	5,514.09	21,506.94	0.00	21,506.94
Total Governmental Activity							
Long-Term Liabilities	27,021.03	0.00	0.00	5,514.09	21,506.94	0.00	21,506.94

* 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.