



# Trustees' Financial Summary

FY2011-12

Submit ID: 0502-21968346

25 Lewis & Clark County  
0502 Augusta Elem

**Due Dates:**

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

County Supt. transmits to the Office of Public Instruction 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:** John Cobb

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent:** Marsha Davis

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

## Software

Accounting Package: Black Mountain

For FY12 did the district employ a certified special education director? No

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

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



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## Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
125	OTO Professional Development	LOCAL	11-12	local
210	Title I, Part A, Improving Basic Programs	FEDERAL	10-11	84.010A
211	Title I, Part A, Improving Basic Programs	FEDERAL	11-12	84.010A
367	State OTO Capital Invest & Deferred Maintenance	STATE	11-12	state
465	Title Academic Achievement	STATE	11-12	state
480	IDEA Part B (Trans from Coop)	FEDERAL	11-12	84.027A
590	IDEA Part B (Trans from Coop)	FEDERAL	11-12	84.027A
593	IDEA Part B (Trans from Coop)	FEDERAL	11-12	84.027A
781	Ed Jobs	STATE	11-12	state
846	Cobb foundation	LOCAL	11-12	local
899	Misc Local funds	LOCAL	11-12	local



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	91,670.07	5,362.84	43,474.66	
02	Taxes Receivable - Real and Personal (120-149)	4,492.53	478.95	347.79	
03	Taxes Receivable - Protested (150-159)	609.99	68.37	51.40	
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>	96,772.59	5,910.16	43,873.85	
<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)	5,102.52	547.32	399.19	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	5,102.52	547.32	399.19	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	1,582.78			
48	Fund Balance for Budget	90,087.29	5,362.84	43,474.66	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	91,670.07	5,362.84	43,474.66	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	96,772.59	5,910.16	43,873.85	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		23,591.54	92,190.58	
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>		23,591.54	92,190.58	
<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)			7,336.12	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			7,336.12	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			4,155.66	
48	Fund Balance for Budget		23,591.54	80,698.80	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		23,591.54	84,854.46	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		23,591.54	92,190.58	



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## 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)				143.41
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>				143.41
<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				143.41
52	<b>TOTAL FUND BALANCE/EQUITY</b>				143.41
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				143.41



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
<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				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,006.09	5,321.87		
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>	1,006.09	5,321.87		
<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	1,006.09	5,321.87		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,006.09	5,321.87		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,006.09	5,321.87		



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## 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)		50,459.02		
02	Taxes Receivable - Real and Personal (120-149)		18.22		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>		50,477.24		
<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)		18.22		
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>		18.22		
<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		50,459.02		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		50,459.02		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		50,477.24		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (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	<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)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<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	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## 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)
<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	<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)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<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				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## 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))
<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	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)				
35	TOTAL LIABILITIES				
<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				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## 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)	7,324.60	46,308.82		
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>	7,324.60	46,308.82		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	7,324.60	46,308.82		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	7,324.60	46,308.82		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	7,324.60	46,308.82		



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## 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>				



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## 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	TOTAL ASSETS AND OTHER DEBITS				
<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	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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

01 - General Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	191,871.48	189,437.07
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	671.51	0.00
1190 Penalties and Interest on Taxes	390.32	407.69
1510 Interest Earnings	544.75	427.33
1900 Other Revenue from Local Sources	847.36	24.84
3110 Direct State Aid	147,339.54	198,026.56
3111 Quality Educator	21,695.54	24,226.49
3112 At Risk Student	0.00	4,531.22
3113 Indian Education For All	1,162.80	1,366.80
3114 American Indian Achievement Gap	400.00	600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	18,305.34	16,388.41
3120 State Guaranteed Tax Base Aid	20,605.70	17,056.92
3444 State School Block Grant	18,377.79	18,377.79
3445 State Combined Fund School Block Grant	792.03	0.00
3730 HB645 State Special Education Allowable Costs	416.21	0.00
6100 Material Prior Period Revenue Adjustments	4,879.16	0.00
7800 ARRA - State Fiscal Stabilization Fund	16,625.42	0.00
7810 Education Jobs Fund	13,896.79	232.25
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>458,821.74</b>	<b>471,103.37</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	193,831.18	268,078.35
2XX Personal Services - Employee Benefits	39,360.71	53,803.83
3XX Purchased Professional and Technical Services	1,193.16	1,717.73
4XX Purchased Property Services	96.58	416.70
5XX Other Purchased Services	973.94	868.58
6XX Supplies and Materials	11,945.95	10,002.75
810 Dues and Fees	1,258.55	169.62
8XX Other Expenditures	681.74	45.00
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	7,187.46	8,800.35
2XX Personal Services - Employee Benefits	2,245.15	2,917.33
3XX Purchased Professional and Technical Services	298.59	237.72
5XX Other Purchased Services	0.00	518.91
6XX Supplies and Materials	461.77	428.30
<b>222X Educational Media Services</b>		
6XX Supplies and Materials	0.00	68.67



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

01 - General Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	9,536.74	10,036.88
			2XX Personal Services - Employee Benefits	2,276.95	4,125.60
			3XX Purchased Professional and Technical Services	6,865.77	6,719.56
			4XX Purchased Property Services	827.50	744.75
			5XX Other Purchased Services	1,198.16	1,385.53
			6XX Supplies and Materials	2,050.87	1,219.96
			810 Dues and Fees	145.00	96.04
			820 Judgments Against the School District	439.28	0.00
			8XX Other Expenditures	73.93	73.93
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	16,054.18	27,591.58
			2XX Personal Services - Employee Benefits	0.00	3,151.56
			3XX Purchased Professional and Technical Services	1,325.95	5,593.51
			4XX Purchased Property Services	4,612.66	0.00
			5XX Other Purchased Services	6,074.84	1,756.03
			6XX Supplies and Materials	737.91	294.22
			810 Dues and Fees	342.50	0.00
			8XX Other Expenditures	1,366.60	0.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	22,563.15	22,518.41
			2XX Personal Services - Employee Benefits	1,648.16	4,469.69
			3XX Purchased Professional and Technical Services	1,783.83	2,025.40
			4XX Purchased Property Services	20,715.40	20,148.64
			5XX Other Purchased Services	362.29	100.00
			6XX Supplies and Materials	2,726.91	5,846.16
			810 Dues and Fees	150.00	100.01
			8XX Other Expenditures	495.76	857.85
		<b>27XX Student Transportation Services</b>			
			4XX Purchased Property Services	87.50	0.00
			6XX Supplies and Materials	121.78	0.00
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	15,816.65	14,228.77
			2XX Personal Services - Employee Benefits	3,447.87	3,386.65
			3XX Purchased Professional and Technical Services	493.50	1,000.00
			5XX Other Purchased Services	103.80	0.00
			6XX Supplies and Materials	198.86	0.00
			810 Dues and Fees	1,799.47	3.77
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	811.73	1,109.48
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			



# Trustees' Financial Summary

FY2011-12

Submit ID: 0502-21968346

25 Lewis & Clark County

0502 Augusta Elem

## 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	2011 Value	2012 Value
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials	35.60	358.32
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	11,726.46	2,270.04
			2XX Personal Services - Employee Benefits	121.21	78.97
			4XX Purchased Property Services	678.95	526.10
			5XX Other Purchased Services	27.83	0.00
			6XX Supplies and Materials	483.46	1,909.16
			810 Dues and Fees	75.00	0.00
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	601.02	5,019.79
			2XX Personal Services - Employee Benefits	15.90	255.10
			4XX Purchased Property Services	0.00	14.63
			5XX Other Purchased Services	59.01	215.31
			6XX Supplies and Materials	226.12	3,266.00
			810 Dues and Fees	1,300.00	0.00
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	16,625.42	0.00
	<b>781 Education Jobs Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	13,896.79	0.00
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	598.16	775.79
			2XX Personal Services - Employee Benefits	34.57	41.98
			4XX Purchased Property Services	118.50	0.00
			6XX Supplies and Materials	2,146.86	0.00
<b>781 Ed Jobs</b>					
	<b>781 Education Jobs Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	232.25
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>435,561.14</u>	<u>501,621.26</u>



# Trustees' Financial Summary

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

### 01 - General Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						125,355.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						471,103.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						501,621.26	(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	1,582.78	Less Last Year	4,750.29	(4b)		-3,167.51	
						-3,167.51	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						91,670.07	(5)



# Trustees' Financial Summary

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

### 10 - Transportation Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	13,990.57	21,087.35
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	42.66	0.00
1190 Penalties and Interest on Taxes	32.50	35.08
1510 Interest Earnings	24.80	25.00
2220 County On-Schedule Trans Reimb	19,422.42	16,882.67
3210 State On-Schedule Trans Reimb	19,422.42	16,882.68
3444 State School Block Grant	860.42	860.42
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>53,795.79</b>	<b>55,773.20</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
4XX Purchased Property Services	0.00	179.97
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	12,687.90	12,715.56
2XX Personal Services - Employee Benefits	2,498.72	1,356.02
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	414.78	0.00
2XX Personal Services - Employee Benefits	5.69	0.00
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	15,982.23	16,262.12
2XX Personal Services - Employee Benefits	2,561.00	2,896.20
3XX Purchased Professional and Technical Services	241.17	531.12
4XX Purchased Property Services	3,230.44	4,376.98
5XX Other Purchased Services	12,155.78	6,781.92
6XX Supplies and Materials	9,424.88	11,004.06
810 Dues and Fees	0.00	12.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>59,202.59</b>	<b>56,116.45</b>



# Trustees' Financial Summary

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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						5,706.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						55,773.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						56,116.45	(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	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						5,362.84	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	12,315.57	15,844.80
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	24.70	0.00
1190 Penalties and Interest on Taxes	13.34	24.72
1510 Interest Earnings	119.12	202.66
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>12,472.73</b>	<b>16,072.18</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>0.00</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance					27,402.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					16,072.18	(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)					43,474.66	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	119.40	109.97
2240 County Retirement Distribution	53,943.20	53,793.05
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	54,062.60	53,903.02

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	32,181.64	39,822.64
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	1,055.70	1,333.85
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	1,420.51	1,513.70
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	4,500.88	5,169.86
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	3,048.40	3,188.71
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	2,201.63	2,333.94
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	2,617.66	2,159.59
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
920 Resources Transferred to Other School Districts or Cooperatives	1,164.00	1,137.50
<b>710 School Sponsored Extracurricular Activities</b>		
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	1,770.92	344.61
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	57.72	712.27
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	60.82	64.31
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	50,079.88	57,780.98



# Trustees' Financial Summary

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

### 14 - Retirement Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						27,469.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						53,903.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						57,780.98	(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)						23,591.54	(5)



# Trustees' Financial Summary

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

### 15 - Miscellaneous Programs Fund

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

PRC Revenue	2012 Value
<b>125 OTO Professional Development</b>	
1920 Contributions/Donations from Private Sources	1,000.00
<b>210 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	4,107.21
<b>211 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	65,519.00
<b>465 Title Academic Achievement</b>	
4650 Federal Miscellaneous Grants from OPI	11,405.00
<b>480 IDEA Part B (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	5,000.00
<b>590 IDEA Part B (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	894.21
<b>593 IDEA Part B (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	3,400.00
<b>846 Cobb foundation</b>	
1920 Contributions/Donations from Private Sources	500.00
<b>899 Misc Local funds</b>	
1900 Other Revenue from Local Sources	1,611.42
6100 Material Prior Period Revenue Adjustments	2,023.60
<b>899 Subtotal</b>	3,635.02
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	95,460.44

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

PRC Program Function Object	2012 Value
<b>210 Title I, Part A, Improving Basic Programs</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	2,969.68
2XX Personal Services - Employee Benefits	1,137.53
<b>210 Subtotal</b>	4,107.21
<b>211 Title I, Part A, Improving Basic Programs</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	42,968.07
2XX Personal Services - Employee Benefits	12,720.96
5XX Other Purchased Services	192.46



# Trustees' Financial Summary

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

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2012 Value
<b>211 Title I, Part A, Improving Basic Programs</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	4,155.66
<b>24XX Support Services - School Administration</b>	
1XX Personal Services - Salaries	4,480.02
2XX Personal Services - Employee Benefits	1,001.82
	65,518.99
<b>211 Subtotal</b>	
<b>367 State OTO Capital Invest &amp; Deferred Maintenance</b>	
<b>366 OTO Capital Invest &amp; Deferred Maintenance</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
73X Major Equipment-New	2,739.36
<b>480 IDEA Part B (Trans from Coop)</b>	
<b>456 IDEA, Part B, Children with Disabilities</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	4,368.84
2XX Personal Services - Employee Benefits	631.16
	5,000.00
<b>480 Subtotal</b>	
<b>593 IDEA Part B (Trans from Coop)</b>	
<b>456 IDEA, Part B, Children with Disabilities</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	2,371.83
2XX Personal Services - Employee Benefits	1,028.17
	3,400.00
<b>593 Subtotal</b>	
<b>899 Misc Local funds</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
2XX Personal Services - Employee Benefits	3.51
	80,769.07
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	80,769.07



# Trustees' Financial Summary

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

### 15 - Miscellaneous Programs Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance					68,188.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					95,460.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					80,769.07	(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	4,155.66	Less Last Year	2,181.01	(4b)	1,974.65	
					1,974.65	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					84,854.46	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
125 OTO Professional Development	1,000.00	0.00	1,000.00
210 Title I, Part A, Improving Basic Programs	4,107.21	4,107.21	0.00
211 Title I, Part A, Improving Basic Programs	65,519.00	65,518.99	0.01
367 State OTO Capital Invest & Deferred Maintenance	0.00	2,739.36	-2,739.36
465 Title Academic Achievement	11,405.00	0.00	11,405.00
480 IDEA Part B (Trans from Coop)	5,000.00	5,000.00	0.00
590 IDEA Part B (Trans from Coop)	894.21	0.00	894.21
593 IDEA Part B (Trans from Coop)	3,400.00	3,400.00	0.00
846 Cobb foundation	500.00	0.00	500.00
899 Misc Local funds	3,635.02	3.51	3,631.51
<b>Total</b>	<u>95,460.44</u>	<u>80,769.07</u>	<u>14,691.37</u>



# Trustees' Financial Summary

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

### 21 - Compensated Absence Fund

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

PRC Revenue	2011 Value	2012 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	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
24XX Support Services - School Administration		
1XX Personal Services - Salaries	0.00	2,514.00
2XX Personal Services - Employee Benefits	0.00	12.76
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	2,526.76

#### Schedule Of Changes Worksheet

Beginning Fund Balance	2,670.17	(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	2,526.76	(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)	143.41	(5)



# Trustees' Financial Summary

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

### 28 - Technology Fund

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

PRC Revenue	2011 Value	2012 Value
3281 State Technology Aid	460.26	515.30
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	460.26	515.30

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

PRC Program Function Object	2011 Value	2012 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	490.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	515.30	(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)	1,006.09	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2011 Value	2012 Value
1900 Other Revenue from Local Sources	658.86	246.60
3445 State Combined Fund School Block Grant	0.00	792.03
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	658.86	1,038.63

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

PRC Program Function Object	2011 Value	2012 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					4,283.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,038.63	(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)					5,321.87	(5)



# Trustees' Financial Summary

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

### 61 - Building Reserve Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	328.98	19.79
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	27.23	0.00
1190 Penalties and Interest on Taxes	10.92	3.93
1900 Other Revenue from Local Sources	5,724.50	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>6,091.63</b>	<b>23.72</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>0.00</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance		50,435.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		23.72	(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)		50,459.02	(5)



# Trustees' Financial Summary

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## Detail Expenditure

Fund	Account	Description	2011 Value	2012 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	14,022.14	11,452.60
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	2,371.83
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	222,848.70	258,345.10
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	0.00	4,670.44
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	70.44	83.88
XX	XXX 26XX 41X	Energy Utility Services	18,021.93	14,755.13
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	37,187.50	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

FY2011-12

Submit ID: 0502-21968346

25 Lewis & Clark County

0502 Augusta Elem

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	10,086.85
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	10,086.85

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,362.06
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	14,524.99
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	19,724.90
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 FY2014 Maximum Budget: 75%**



# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	14,228.77	0.00	0.00	0.00	
280	1XXX	2XX	3,386.65	0.00	0.00	0.00	
280	1XXX	3XX	1,000.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	1,109.48	0.00	0.00	0.00	
<b>Totals</b>			19,724.90	0.00	0.00	0.00	19,724.90

*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 FY12.



# Trustees' Financial Summary

FY2011-12

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25 Lewis & Clark County

0502 Augusta Elem

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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land Improvements	4,565.00	0.00	0.00	0.00	4,565.00
Buildings	398,946.00	0.00	0.00	0.00	398,946.00
Machinery and Equipment	196,789.00	14,900.00	2,739.00	0.00	214,428.00
Totals at Historical Cost	600,300.00	14,900.00	2,739.00	0.00	617,939.00
Less Accumulated Depreciation For:					
Improvement Accum	1,596.00	1.00	228.00	0.00	1,825.00
Building Accum	161,004.00	3,088.00	6,040.00	0.00	170,132.00
Machinery and Equipment Accum	101,976.00	1.00	11,003.00	0.00	112,980.00
Total Accumulated Depreciation	264,576.00	3,090.00	17,271.00	0.00	284,937.00
Governmental Activities, Capital Assets, net	335,724.00	11,810.00	-14,532.00	0.00	333,002.00

\* 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.

<b>Depreciation by Function for FY2012</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
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Total Depreciation for FY2012

\*\*\* Has comment.



# Trustees' Financial Summary

FY2011-12

Submit ID: 0502-21968346

25 Lewis & Clark County

0502 Augusta Elem

## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
<b>Governmental Activities*</b>							
Compensated Absences	31,514.89	0.00	0.00	2,254.82	29,260.07	0.00	29,260.07
Total Governmental Activity							
Long-Term Liabilities	31,514.89	0.00	0.00	2,254.82	29,260.07	0.00	29,260.07

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

\* 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.