



Trustees' Financial Summary

FY2011-12

Submit ID: 0503-41733223

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: 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.



Trustees' Financial Summary

FY2011-12

Submit ID: 0503-41733223

25 Lewis & Clark County

0503 Augusta H S

Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
039	Insectary	LOCAL	10-11	local
040	Insectary	LOCAL	11-12	local
119	Plum Creek Foundation	LOCAL	10-11	local
120	Plum Creek Foundation	LOCAL	11-12	local
125	OTO Professional Development	LOCAL	11-12	local
149	L&C Co Foundation	LOCAL	10-12	local
367	State OTO Capital Invest & Deferred Maintenance	STATE	11-12	state
398	Vo Ed All Career & Tech Ed Programs	STATE	11-12	State
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	09-10	84.358A
413	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	10-11	84.358A
414	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	11-12	84.358A
452	Vo Ed Carl Perkins Basic Grant	FEDERAL	10-11	84.048A
453	Vo Ed Carl Perkins Basic Grant	FEDERAL	11-12	84.048A
465	Title Academic Achievement	STATE	11-12	state
590	IDEA Part B (Trans from Coop)	FEDERAL	11-12	84.027A
781	Ed jobs	STATE	11-12	local
841	Oscar Kenck Foundation Scholarships	LOCAL	11-12	local
842	Pepsi Scholarship money	LOCAL	11-12	local
845	3 Rivers Banner Scholarship	LOCAL	11-12	local
846	Cobb Foundation	LOCAL	11-12	local
899	Misc Local Funds	LOCAL	11-12	local



Trustees' Financial Summary

FY2011-12

Submit ID: 0503-41733223

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)	75,994.78	-3,737.47	36,188.84	572.00
02	Taxes Receivable - Real and Personal (120-149)	3,641.22	238.12	331.92	
03	Taxes Receivable - Protested (150-159)	467.48	31.84	46.95	
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	80,103.48	-3,467.51	36,567.71	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)	4,108.70	269.96	378.87	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	4,108.70	269.96	378.87	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	14,659.11			
48	Fund Balance for Budget	61,335.67	-3,737.47	36,188.84	572.00
52	TOTAL FUND BALANCE/EQUITY	75,994.78	-3,737.47	36,188.84	572.00
53	TOTAL LIABILITIES AND FUND BALANCE	80,103.48	-3,467.51	36,567.71	572.00



Trustees' Financial Summary

FY2011-12

Submit ID: 0503-41733223

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)		18,597.05	78,189.06	
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)			7,753.87	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		18,597.05	85,942.93	
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)			11,479.40	
48	Fund Balance for Budget		18,597.05	74,463.53	
52	TOTAL FUND BALANCE/EQUITY		18,597.05	85,942.93	
53	TOTAL LIABILITIES AND FUND BALANCE		18,597.05	85,942.93	



Trustees' Financial Summary

FY2011-12

Submit ID: 0503-41733223

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)	650.24		6,696.23	82.76
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)	1,650.00			
05	Due From Other Governments (180)	6,691.01			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	8,991.25		6,696.23	82.76
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	8,991.25		6,696.23	82.76
52	TOTAL FUND BALANCE/EQUITY	8,991.25		6,696.23	82.76
53	TOTAL LIABILITIES AND FUND BALANCE	8,991.25		6,696.23	82.76



Trustees' Financial Summary

FY2011-12

Submit ID: 0503-41733223

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				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2011-12

Submit ID: 0503-41733223

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)	1,154.21	16,491.21		
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	1,154.21	16,491.21		
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	1,154.21	16,491.21		
52	TOTAL FUND BALANCE/EQUITY	1,154.21	16,491.21		
53	TOTAL LIABILITIES AND FUND BALANCE	1,154.21	16,491.21		



Trustees' Financial Summary

FY2011-12

Submit ID: 0503-41733223

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	52,034.09		
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)				
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	52,034.09		
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					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	20.00	52,034.09		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	20.00	52,034.09		
53	TOTAL LIABILITIES AND FUND BALANCE	20.00	52,034.09		



Trustees' Financial Summary

FY2011-12

Submit ID: 0503-41733223

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

FY2011-12

Submit ID: 0503-41733223

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				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2011-12

Submit ID: 0503-41733223

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)	24,378.24		53,830.69	
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	24,378.24		53,830.69	
LIABILITIES					
21	Payable to Other Funds (601-606)			1,650.00	
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			1,650.00	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	24,378.24		52,180.69	
52	TOTAL FUND BALANCE/EQUITY	24,378.24		52,180.69	
53	TOTAL LIABILITIES AND FUND BALANCE	24,378.24		53,830.69	



Trustees' Financial Summary

FY2011-12

Submit ID: 0503-41733223

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

FY2011-12

Submit ID: 0503-41733223

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

FY2011-12

Submit ID: 0503-41733223

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				



Trustees' Financial Summary

FY2011-12

Submit ID: 0503-41733223

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	2011 Value	2012 Value
1110 District Tax Levy	180,030.64	158,822.29
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	515.44	0.00
1190 Penalties and Interest on Taxes	314.99	334.12
1510 Interest Earnings	947.46	596.46
1900 Other Revenue from Local Sources	1,154.83	2,868.84
3110 Direct State Aid	190,440.03	233,051.06
3111 Quality Educator	22,903.22	24,363.38
3112 At Risk Student	0.00	1,112.01
3113 Indian Education For All	816.00	856.80
3115 State Spec Ed Allowable Cost Pymt to Districts	17,158.64	11,536.24
3120 State Guaranteed Tax Base Aid	77,313.60	59,760.61
3444 State School Block Grant	14,924.56	14,924.56
3445 State Combined Fund School Block Grant	771.93	0.00
3730 HB645 State Special Education Allowable Costs	339.76	0.00
7800 ARRA - State Fiscal Stabilization Fund	21,488.78	0.00
7810 Education Jobs Fund	17,961.95	273.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	547,081.83	508,499.70

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	132,801.43	156,216.35
2XX Personal Services - Employee Benefits	35,649.89	31,334.96
3XX Purchased Professional and Technical Services	1,163.08	3,779.30
4XX Purchased Property Services	198.07	869.70
5XX Other Purchased Services	283.59	2,728.54
6XX Supplies and Materials	11,946.24	18,935.26
810 Dues and Fees	971.66	4,189.65
8XX Other Expenditures	681.74	45.00
21XX Support Services - Students		
1XX Personal Services - Salaries	7,187.46	8,800.36
2XX Personal Services - Employee Benefits	2,245.10	2,917.34
3XX Purchased Professional and Technical Services	907.60	1,340.80
5XX Other Purchased Services	0.00	210.80
6XX Supplies and Materials	461.79	487.05
222X Educational Media Services		
6XX Supplies and Materials	0.00	290.43
23XX Support Services - General Administration		
1XX Personal Services - Salaries	9,536.78	9,816.71



Trustees' Financial Summary

FY2011-12

Submit ID: 0503-41733223

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	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
			2XX Personal Services - Employee Benefits	2,276.83	4,125.63
			3XX Purchased Professional and Technical Services	6,865.80	9,468.63
			4XX Purchased Property Services	1,158.50	1,241.25
			5XX Other Purchased Services	1,322.03	2,319.69
			6XX Supplies and Materials	2,271.70	1,555.56
			810 Dues and Fees	92.50	819.80
			820 Judgments Against the School District	439.29	0.00
			8XX Other Expenditures	73.93	73.93
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	14,500.53	32,071.59
			2XX Personal Services - Employee Benefits	4,908.14	3,176.17
			3XX Purchased Professional and Technical Services	1,325.98	6,066.60
			5XX Other Purchased Services	6,074.87	16,039.94
			6XX Supplies and Materials	761.96	428.14
			810 Dues and Fees	270.00	2,589.00
			8XX Other Expenditures	1,366.60	0.00
	25XX Support Services - Business				
			5XX Other Purchased Services	0.00	10.00
			6XX Supplies and Materials	0.00	195.50
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	25,480.85	23,552.42
			2XX Personal Services - Employee Benefits	2,045.48	4,535.31
			3XX Purchased Professional and Technical Services	8,499.00	5,787.35
			4XX Purchased Property Services	20,939.29	27,824.72
			5XX Other Purchased Services	374.79	100.00
			6XX Supplies and Materials	6,047.34	13,525.25
			810 Dues and Fees	150.00	162.01
			8XX Other Expenditures	495.77	957.85
	27XX Student Transportation Services				
			4XX Purchased Property Services	969.60	0.00
			5XX Other Purchased Services	631.01	0.00
			6XX Supplies and Materials	2,457.53	0.00
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	0.00	12,000.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	17,000.84	22,872.11
			2XX Personal Services - Employee Benefits	5,313.78	6,950.12
			3XX Purchased Professional and Technical Services	493.50	0.00
			5XX Other Purchased Services	96.85	0.00
			6XX Supplies and Materials	150.24	0.00
			810 Dues and Fees	1,464.48	3.78



Trustees' Financial Summary

FY2011-12

Submit ID: 0503-41733223

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	2011 Value	2012 Value
	280 Special Education - Local and State				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	662.64	695.49
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	38,185.31	40,462.40
			2XX Personal Services - Employee Benefits	6,699.86	7,100.74
			4XX Purchased Property Services	659.98	445.39
			5XX Other Purchased Services	11.00	0.00
			6XX Supplies and Materials	1,702.33	2,721.28
			810 Dues and Fees	106.00	3.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	14,666.50	11,189.92
			2XX Personal Services - Employee Benefits	304.78	217.98
			3XX Purchased Professional and Technical Services	465.00	0.00
			4XX Purchased Property Services	1,363.05	519.10
			5XX Other Purchased Services	1,560.45	240.01
			6XX Supplies and Materials	1,677.10	1,988.31
			810 Dues and Fees	2,598.75	765.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	37,777.55	33,626.43
			2XX Personal Services - Employee Benefits	2,262.75	737.27
			3XX Purchased Professional and Technical Services	0.00	29.00
			4XX Purchased Property Services	0.00	14.64
			5XX Other Purchased Services	552.46	215.31
			6XX Supplies and Materials	2,482.24	5,477.90
			810 Dues and Fees	4,895.00	0.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	21,488.78	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	17,961.95	0.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	699.24	865.63
			2XX Personal Services - Employee Benefits	32.62	47.61
			3XX Purchased Professional and Technical Services	0.00	922.40
			4XX Purchased Property Services	118.50	517.00
			6XX Supplies and Materials	2,241.93	24,897.52

781 Ed jobs



Trustees' Financial Summary

FY2011-12

Submit ID: 0503-41733223

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	2011 Value	2012 Value
781	Ed jobs				
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	273.33
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>501,529.21</u>	<u>574,387.26</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					142,673.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					508,499.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					574,387.26	(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	14,659.11	Less Last Year	15,449.89	(4b)	-790.78	
					-790.78	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					75,994.78	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0503-41733223

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	2011 Value	2012 Value
1110 District Tax Levy	3,399.18	10,649.75
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	60.63	0.00
1190 Penalties and Interest on Taxes	20.17	28.22
1510 Interest Earnings	28.12	0.00
2220 County On-Schedule Trans Reimb	16,716.93	13,748.66
3210 State On-Schedule Trans Reimb	16,716.94	13,748.67
3444 State School Block Grant	676.11	676.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	37,618.08	38,851.41

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	8,027.02	12,714.60
2XX Personal Services - Employee Benefits	2,055.85	1,356.02
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	414.78	0.00
2XX Personal Services - Employee Benefits	5.69	0.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	13,472.32	13,654.31
2XX Personal Services - Employee Benefits	2,365.69	2,545.13
3XX Purchased Professional and Technical Services	258.18	852.53
4XX Purchased Property Services	1,515.13	3,705.40
5XX Other Purchased Services	9,501.22	4,992.28
6XX Supplies and Materials	4,282.88	6,990.92
810 Dues and Fees	0.00	12.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	41,898.76	46,823.69



Trustees' Financial Summary

FY2011-12

Submit ID: 0503-41733223

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						4,234.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						38,851.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						46,823.69	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						-3,737.47	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0503-41733223

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	2011 Value	2012 Value
1110 District Tax Levy	10,594.48	15,797.78
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	22.19	0.00
1190 Penalties and Interest on Taxes	10.75	21.19
1510 Interest Earnings	133.42	279.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10,760.84	16,097.99

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	20,090.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,097.99	(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)	36,188.84	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0503-41733223

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	2011 Value	2012 Value
	1621 Lunch Sales	16,754.02	20,565.51
	4550 Federal Child Nutrition	27,596.70	30,039.09
	4552 Fresh Fruit And Vegetable	0.00	2,516.98
	6100 Material Prior Period Revenue Adjustments	4,646.77	0.00
075			
	4550 Federal Child Nutrition	1,764.29	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		50,761.78	53,121.58

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

PRC	Program	Function	Object	2011 Value	2012 Value
	460	Fresh Fruit And Vegetable			
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	0.00	401.66
			2XX Personal Services - Employee Benefits	0.00	32.66
		31XX	Food Services		
			1XX Personal Services - Salaries	0.00	475.97
			2XX Personal Services - Employee Benefits	0.00	51.41
			6XX Supplies and Materials	0.00	1,410.18
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	29,914.72	30,888.93
			2XX Personal Services - Employee Benefits	13,799.71	14,794.05
			4XX Purchased Property Services	711.64	0.00
			6XX Supplies and Materials	20,984.35	4,421.72
			810 Dues and Fees	124.99	645.00
075					
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	612.27	0.00
			2XX Personal Services - Employee Benefits	16.63	0.00
			6XX Supplies and Materials	1,329.52	0.00
075 Subtotal				1,958.42	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				67,493.83	53,121.58



Trustees' Financial Summary

FY2011-12

Submit ID: 0503-41733223

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						572.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						53,121.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						53,121.58	(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)						572.00	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0503-41733223

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	2011 Value	2012 Value
1510 Interest Earnings	119.81	143.39
2240 County Retirement Distribution	57,285.00	60,499.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	57,404.81	60,643.38

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	25,252.06	23,981.03
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	874.44	1,165.51
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	1,420.56	1,485.58
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	4,257.80	6,337.27
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	3,415.64	3,274.51
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,890.47	1,982.38
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,557.61	3,440.34
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	1,164.00	1,137.50
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	6,183.41	6,251.14
460 Fresh Fruit And Vegetable		
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	0.00	23.17
31XX Food Services		
2XX Personal Services - Employee Benefits	0.00	25.34
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	2,109.73	1,569.29
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	3,923.12	4,785.24



Trustees' Financial Summary

FY2011-12

Submit ID: 0503-41733223

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	2011 Value	2012 Value
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	4,443.43	4,606.75
075					
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	7.73	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				57,500.00	60,065.05

Schedule Of Changes Worksheet

Beginning Fund Balance					18,018.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					60,643.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					60,065.05	(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)					18,597.05	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0503-41733223

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	2012 Value
120 Plum Creek Foundation	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	2,000.00
125 OTO Professional Development	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	746.94
6XX Supplies and Materials	253.06
	1,000.00
125 Subtotal	
149 L&C Co Foundation	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	488.12
367 State OTO Capital Invest & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
7XX Property and Equipment Acquisition	2,739.37
398 Vo Ed All Career & Tech Ed Programs	
392 State Career & Technical Ed Entitlement - Business	
1XXX Instruction	
5XX Other Purchased Services	769.00
393 State Career & Technical Ed Entitlement - Health Occupations	
1XXX Instruction	
6XX Supplies and Materials	577.00
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences	
1XXX Instruction	
6XX Supplies and Materials	202.00
397 State Career & Technical Ed Entitlement - Trades & Industry	
1XXX Instruction	
6XX Supplies and Materials	657.00
	2,205.00
398 Subtotal	
413 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	4,145.73
2XX Personal Services - Employee Benefits	23.25
6XX Supplies and Materials	19,361.02
	23,530.00
413 Subtotal	



Trustees' Financial Summary

FY2011-12

Submit ID: 0503-41733223

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	2012 Value
414 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	5,607.38
2XX Personal Services - Employee Benefits	900.33
3XX Purchased Professional and Technical Services	1,400.00
5XX Other Purchased Services	1,284.25
6XX Supplies and Materials	15,681.04
24XX Support Services - School Administration	
5XX Other Purchased Services	85.00
25XX Support Services - Business	
6XX Supplies and Materials	210.00
414 Subtotal	25,168.00
453 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	662.45
6XX Supplies and Materials	2,413.55
453 Subtotal	3,076.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	63,664.18

Schedule Of Changes Worksheet

Beginning Fund Balance	69,799.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	69,614.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	63,664.18	(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	11,479.40	
Less Last Year	1,286.54	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	10,192.86	(4)
	85,942.93	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0503-41733223

25 Lewis & Clark County

0503 Augusta H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
039 Insectary	102.00	0.00	102.00
040 Insectary	3,453.47	3,453.47	0.00
119 Plum Creek Foundation	0.00	4.22	-4.22
120 Plum Creek Foundation	2,000.00	2,000.00	0.00
125 OTO Professional Development	0.00	1,000.00	-1,000.00
149 L&C Co Foundation	0.00	488.12	-488.12
367 State OTO Capital Invest & Deferred Maintenance	0.00	2,739.37	-2,739.37
398 Vo Ed All Career & Tech Ed Programs	2,205.00	2,205.00	0.00
413 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	23,530.00	23,530.00	0.00
414 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	25,168.00	25,168.00	0.00
453 Vo Ed Carl Perkins Basic Grant	3,076.00	3,076.00	0.00
465 Title Academic Achievement	7,508.00	0.00	7,508.00
590 IDEA Part B (Trans from Coop)	695.49	0.00	695.49
899 Misc Local Funds	1,876.93	0.00	1,876.93
Total	69,614.89	63,664.18	5,950.71



Trustees' Financial Summary

FY2011-12

Submit ID: 0503-41733223

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	2011 Value	2012 Value
1311 Driver's Education Fees	0.00	1,650.00
1982 Summer Session - Driver's Education Fees	0.00	900.00
3260 State Driver's Education Reimbursement	504.92	6,691.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	504.92	9,241.01

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	2,107.50	1,350.00
2XX Personal Services - Employee Benefits	2.07	6.95
5XX Other Purchased Services	0.00	411.00
6XX Supplies and Materials	211.05	185.61
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,320.62	1,953.56

Schedule Of Changes Worksheet

Beginning Fund Balance	1,914.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,241.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,953.56	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a) 0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 211.05 (4b) -211.05		
Ending Fund Balance (1 + 2 - 3 + 4)	8,991.25	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0503-41733223

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	2011 Value	2012 Value
1910 Rentals	1,350.00	1,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>1,350.00</u>	<u>1,500.00</u>

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	2,682.48
6XX Supplies and Materials	0.00	1,321.82
8XX Other Expenditures	162.26	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>162.26</u>	<u>4,004.30</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	9,200.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,500.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,004.30	(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)	6,696.23	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0503-41733223

25 Lewis & Clark County

0503 Augusta H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC Revenue	2011 Value	2012 Value
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	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	4,739.64
2XX Personal Services - Employee Benefits	0.00	24.05
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	4,763.69

Schedule Of Changes Worksheet

Beginning Fund Balance	4,846.45	(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	4,763.69	(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)	82.76	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0503-41733223

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	2011 Value	2012 Value
3281 State Technology Aid	574.69	579.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	574.69	579.52

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	574.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	579.52	(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)	1,154.21	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0503-41733223

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	2011 Value	2012 Value
1900 Other Revenue from Local Sources	658.86	246.60
3445 State Combined Fund School Block Grant	0.00	771.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	658.86	1,018.53

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance		15,472.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,018.53	(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)		16,491.21	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0503-41733223

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	2011 Value	2012 Value
1110 District Tax Levy	321.28	18.08
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	24.67	0.00
1190 Penalties and Interest on Taxes	9.92	3.63
1900 Other Revenue from Local Sources	5,724.50	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,080.37	21.71

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance		52,012.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		21.71	(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)		52,034.09	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0503-41733223

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	2011 Value	2012 Value
1900 Other Revenue from Local Sources	435.00	0.00
1920 Contributions/Donations from Private Sources	19,650.00	800.00
841 Oscar Kenck Foundation Scholarships		
1920 Contributions/Donations from Private Sources	0.00	16,340.00
846 Cobb Foundation		
1920 Contributions/Donations from Private Sources	0.00	5,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	20,085.00	22,140.00

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

PRC Program Function Object	2011 Value	2012 Value
841 Oscar Kenck Foundation Scholarships		
890 Other Community Services		
33XX Community Services		
870 Student Scholarships	23,000.00	9,225.00
8XX Other Expenditures	0.00	10,500.00
841 Subtotal	23,000.00	19,725.00
842 Pepsi Scholarship money		
890 Other Community Services		
33XX Community Services		
870 Student Scholarships	300.00	300.00
845 3 Rivers Banner Scholarship		
890 Other Community Services		
33XX Community Services		
870 Student Scholarships	500.00	500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	23,800.00	20,525.00



Trustees' Financial Summary

FY2011-12

Submit ID: 0503-41733223

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						22,763.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						22,140.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						20,525.00	(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)						24,378.24	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0503-41733223

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	2011 Value	2012 Value
1700 Student Extracurricular Activity Receipts	104,661.58	71,966.41
6100 Material Prior Period Revenue Adjustments	-5,830.22	635.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	98,831.36	72,602.29

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

PRC Program Function Object	2011 Value	2012 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	118,949.88	87,563.56
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	118,949.88	87,563.56

Schedule Of Changes Worksheet

Beginning Fund Balance	67,141.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	72,602.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	87,563.56	(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)	52,180.69	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0503-41733223

25 Lewis & Clark County

0503 Augusta H S

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	10,282.52	13,824.45
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	197,289.26	196,698.04
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	0.00	1,425.22
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	181.32	402.00
XX	XXX 26XX 41X	Energy Utility Services	18,022.09	21,697.79
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	12,000.00
XX	XXX 4XXX 725	Major Construction Services	7,662.50	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: 0503-41733223

25 Lewis & Clark County

0503 Augusta H S

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	6,323.10
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	6,323.10

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,107.56
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	9,105.21
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	30,517.72
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: 100%



Trustees' Financial Summary

FY2011-12

Submit ID: 0503-41733223

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	22,872.11	0.00	0.00	0.00	
280	1XXX	2XX	6,950.12	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	695.49	0.00	0.00	0.00	
Totals			30,517.72	0.00	0.00	0.00	30,517.72

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

Submit ID: 0503-41733223

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	349,421.00	-1.00	12,000.00	0.00	361,420.00
Machinery and Equipment	213,311.00	14,900.00	2,739.00	0.00	230,950.00
Totals at Historical Cost	567,297.00	14,899.00	14,739.00	0.00	596,935.00
Less Accumulated Depreciation For:					
Improvement Accum	1,596.00	0.00	228.00	0.00	1,824.00
Building Accum	161,310.00	0.00	4,539.00	0.00	165,849.00
Machinery and Equipment Accum	111,977.00	-3,963.00	14,905.00	0.00	122,919.00
Total Accumulated Depreciation	274,883.00	-3,963.00	19,672.00	0.00	290,592.00
Governmental Activities, Capital Assets, net	292,414.00	18,862.00	-4,933.00	0.00	306,343.00

* 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 FY2012	Governmental Activities	Business-Type Activities	Adjustments
--	------------------------------------	-------------------------------------	--------------------

Total Depreciation for FY2012

*** Has comment.



Trustees' Financial Summary

FY2011-12

Submit ID: 0503-41733223

25 Lewis & Clark County

0503 Augusta H S

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	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-
Governmental Activities*							
Compensated Absences	21,506.94	0.00	0.00	3,572.39	17,934.55	0.00	17,934.55
Total Governmental Activity							
Long-Term Liabilities	21,506.94	0.00	0.00	3,572.39	17,934.55	0.00	17,934.55

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.