



Trustees' Financial Summary

FY2012-13

Submit ID: 0502-61838947

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: Jamie Fuller

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 FY13 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

FY2012-13

Submit ID: 0502-61838947

25 Lewis & Clark County

0502 Augusta Elem

Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
212	Title I, Part A, Improving Basic Programs	FEDERAL	12-13	84.010A
329	Miscellaneous State Grant	STATE	12-13	State
367	State OTO Capital Invest & Deferred Maintenance	STATE	12-13	state
590	IDEA Part B (Trans from Coop)	FEDERAL	12-13	84.027A
591	IDEA Part B (Trans from Coop)	FEDERAL	11-12	84.027A
592	IDEA Part B (Trans from Coop)	FEDERAL	12-13	84.027A
846	Cobb Foundation	LOCAL	12-13	
899	Misc local funds	LOCAL	12-13	



Trustees' Financial Summary

FY2012-13

Submit ID: 0502-61838947

25 Lewis & Clark County

0502 Augusta Elem

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)	106,558.21	18,440.93	43,985.46	
02	Taxes Receivable - Real and Personal (120-149)	14,752.23	1,614.51	379.61	
03	Taxes Receivable - Protested (150-159)	1,602.28	179.74	102.80	
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	122,912.72	20,235.18	44,467.87	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	16,354.51	1,794.25	482.41	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	16,354.51	1,794.25	482.41	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	19,251.34	214.22		
48	Fund Balance for Budget	87,306.87	18,226.71	43,985.46	
52	TOTAL FUND BALANCE/EQUITY	106,558.21	18,440.93	43,985.46	
53	TOTAL LIABILITIES AND FUND BALANCE	122,912.72	20,235.18	44,467.87	



Trustees' Financial Summary

FY2012-13

Submit ID: 0502-61838947

25 Lewis & Clark County

0502 Augusta Elem

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)		28,809.37	79,748.47	
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)		647.29	5,413.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		29,456.66	85,161.47	
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		29,456.66	85,161.47	
52	TOTAL FUND BALANCE/EQUITY		29,456.66	85,161.47	
53	TOTAL LIABILITIES AND FUND BALANCE		29,456.66	85,161.47	



Trustees' Financial Summary

FY2012-13

Submit ID: 0502-61838947

25 Lewis & Clark County
0502 Augusta Elem

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)				4,143.41
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	TOTAL ASSETS AND OTHER DEBITS				4,143.41
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				4,143.41
52	TOTAL FUND BALANCE/EQUITY				4,143.41
53	TOTAL LIABILITIES AND FUND BALANCE				4,143.41



Trustees' Financial Summary

FY2012-13

Submit ID: 0502-61838947

25 Lewis & Clark County

0502 Augusta Elem

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

FY2012-13

Submit ID: 0502-61838947

25 Lewis & Clark County
0502 Augusta Elem

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)	1,483.29	11,417.78		
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	1,483.29	11,417.78		
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	1,483.29	11,417.78		
52	TOTAL FUND BALANCE/EQUITY	1,483.29	11,417.78		
53	TOTAL LIABILITIES AND FUND BALANCE	1,483.29	11,417.78		



Trustees' Financial Summary

FY2012-13

Submit ID: 0502-61838947

25 Lewis & Clark County
0502 Augusta Elem

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)		41,566.56		
02	Taxes Receivable - Real and Personal (120-149)		35.79		
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		41,602.35		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		35.79		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		35.79		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)		3,086.16		
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget		38,480.40		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		41,566.56		
53	TOTAL LIABILITIES AND FUND BALANCE		41,602.35		



Trustees' Financial Summary

FY2012-13

Submit ID: 0502-61838947

25 Lewis & Clark County
0502 Augusta Elem

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

FY2012-13

Submit ID: 0502-61838947

25 Lewis & Clark County
0502 Augusta Elem

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

FY2012-13

Submit ID: 0502-61838947

25 Lewis & Clark County
0502 Augusta Elem

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)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2012-13

Submit ID: 0502-61838947

25 Lewis & Clark County

0502 Augusta Elem

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)	11,939.27	13,401.26		
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	11,939.27	13,401.26		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	59.55			
23	Warrants Payable (620)	11,629.70	13,401.26		
24	Other Current Liabilities (621-679)	250.02			
35	TOTAL LIABILITIES	11,939.27	13,401.26		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	11,939.27	13,401.26		



Trustees' Financial Summary

FY2012-13

Submit ID: 0502-61838947

25 Lewis & Clark County

0502 Augusta Elem

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

FY2012-13

Submit ID: 0502-61838947

25 Lewis & Clark County

0502 Augusta Elem

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

FY2012-13

Submit ID: 0502-61838947

25 Lewis & Clark County
0502 Augusta Elem

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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	189,437.07	212,358.42
1190 Penalties and Interest on Taxes	407.69	425.70
1510 Interest Earnings	427.33	427.86
1900 Other Revenue from Local Sources	24.84	37.27
3110 Direct State Aid	198,026.56	186,583.08
3111 Quality Educator	24,226.49	32,068.76
3112 At Risk Student	4,531.22	4,564.03
3113 Indian Education For All	1,366.80	1,224.00
3114 American Indian Achievement Gap	600.00	400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	16,388.41	10,122.19
3120 State Guaranteed Tax Base Aid	17,056.92	34,534.50
3444 State School Block Grant	18,377.79	20,781.69
3446 SB372 Block Grant Reimbursement	0.00	1,110.29
7810 Education Jobs Fund	232.25	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	471,103.37	504,637.79

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	268,078.35	243,416.34
2XX Personal Services - Employee Benefits	53,803.83	49,917.27
3XX Purchased Professional and Technical Services	1,717.73	1,195.00
4XX Purchased Property Services	416.70	1,165.17
5XX Other Purchased Services	868.58	2,286.15
6XX Supplies and Materials	10,002.75	17,920.06
810 Dues and Fees	169.62	2,139.90
8XX Other Expenditures	45.00	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	8,800.35	2,430.08
2XX Personal Services - Employee Benefits	2,917.33	606.12
3XX Purchased Professional and Technical Services	237.72	0.00
5XX Other Purchased Services	518.91	0.00
6XX Supplies and Materials	428.30	169.65
222X Educational Media Services		
1XX Personal Services - Salaries	0.00	4,604.60
2XX Personal Services - Employee Benefits	0.00	1,064.94
6XX Supplies and Materials	68.67	96.86
23XX Support Services - General Administration		
1XX Personal Services - Salaries	10,036.88	10,391.59



Trustees' Financial Summary

FY2012-13

Submit ID: 0502-61838947

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	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
			2XX Personal Services - Employee Benefits	4,125.60	2,404.93
			3XX Purchased Professional and Technical Services	6,719.56	9,877.64
			4XX Purchased Property Services	744.75	1,072.50
			5XX Other Purchased Services	1,385.53	2,510.60
			6XX Supplies and Materials	1,219.96	1,988.55
			810 Dues and Fees	96.04	491.98
			8XX Other Expenditures	73.93	148.93
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	27,591.58	18,297.17
			2XX Personal Services - Employee Benefits	3,151.56	4,682.75
			3XX Purchased Professional and Technical Services	5,593.51	530.68
			4XX Purchased Property Services	0.00	82.75
			5XX Other Purchased Services	1,756.03	7,871.64
			6XX Supplies and Materials	294.22	304.76
			810 Dues and Fees	0.00	1,233.50
	25XX Support Services - Business				
			1XX Personal Services - Salaries	0.00	3,125.00
			2XX Personal Services - Employee Benefits	0.00	807.48
			3XX Purchased Professional and Technical Services	0.00	287.00
			5XX Other Purchased Services	0.00	280.10
			6XX Supplies and Materials	0.00	253.63
			810 Dues and Fees	0.00	550.00
			8XX Other Expenditures	0.00	360.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	22,518.41	16,518.61
			2XX Personal Services - Employee Benefits	4,469.69	6,520.17
			3XX Purchased Professional and Technical Services	2,025.40	483.00
			4XX Purchased Property Services	20,148.64	19,385.99
			5XX Other Purchased Services	100.00	201.44
			6XX Supplies and Materials	5,846.16	5,859.66
			7XX Property and Equipment Acquisition	0.00	4,000.00
			810 Dues and Fees	100.01	213.50
			8XX Other Expenditures	857.85	857.85
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	14,228.77	15,287.51
			2XX Personal Services - Employee Benefits	3,386.65	6,784.14
			3XX Purchased Professional and Technical Services	1,000.00	0.00
			810 Dues and Fees	3.77	0.00
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	1,109.48	2,990.79
	390 State Career & Technical Ed Entitlement - Undistributed				



Trustees' Financial Summary

FY2012-13

Submit ID: 0502-61838947

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	2012 Value	2013 Value
390 State Career & Technical Ed Entitlement - Undistributed					
1XXX Instruction					
			1XX Personal Services - Salaries	0.00	15,863.79
			2XX Personal Services - Employee Benefits	0.00	3,044.33
			6XX Supplies and Materials	358.32	45.49
710 School Sponsored Extracurricular Activities					
34XX Extracurricular - Activities					
			1XX Personal Services - Salaries	2,270.04	1,023.04
			2XX Personal Services - Employee Benefits	78.97	68.38
			4XX Purchased Property Services	526.10	0.00
			6XX Supplies and Materials	1,909.16	935.25
720 School Sponsored Athletics					
35XX Extracurricular - Athletics					
			1XX Personal Services - Salaries	5,019.79	3,347.94
			2XX Personal Services - Employee Benefits	255.10	159.51
			4XX Purchased Property Services	14.63	0.00
			5XX Other Purchased Services	215.31	1,390.00
			6XX Supplies and Materials	3,266.00	1,819.29
910 Food Services					
31XX Food Services					
			1XX Personal Services - Salaries	775.79	1,930.07
			2XX Personal Services - Employee Benefits	41.98	123.14
999 Undistributed					
61XX Operating Transfers to Other Funds					
			910 Operating Transfers to Other Funds	0.00	4,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				501,389.01	507,418.21



Trustees' Financial Summary

FY2012-13

Submit ID: 0502-61838947

25 Lewis & Clark County

0502 Augusta Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						91,670.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						504,637.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						507,418.21	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	19,251.34	Less Last Year	1,582.78	(4b)		17,668.56	
						17,668.56	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						106,558.21	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0502-61838947

25 Lewis & Clark County
0502 Augusta Elem

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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	21,087.35	23,876.81
1190 Penalties and Interest on Taxes	35.08	46.68
1510 Interest Earnings	25.00	74.05
2220 County On-Schedule Trans Reimb	16,882.67	19,212.06
3210 State On-Schedule Trans Reimb	16,882.68	19,212.07
3444 State School Block Grant	860.42	1,130.03
3446 SB372 Block Grant Reimbursement	0.00	124.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	55,773.20	63,676.22

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	0.00	8,826.69
2XX Personal Services - Employee Benefits	0.00	1,959.63
4XX Purchased Property Services	179.97	0.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	12,715.56	1,655.00
2XX Personal Services - Employee Benefits	1,356.02	334.80
25XX Support Services - Business		
1XX Personal Services - Salaries	0.00	3,750.00
2XX Personal Services - Employee Benefits	0.00	969.00
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	0.00	411.60
27XX Student Transportation Services		
1XX Personal Services - Salaries	16,262.12	15,599.73
2XX Personal Services - Employee Benefits	2,896.20	2,772.09
3XX Purchased Professional and Technical Services	531.12	353.84
4XX Purchased Property Services	4,376.98	2,069.78
5XX Other Purchased Services	6,781.92	279.48
6XX Supplies and Materials	11,004.06	11,748.07
810 Dues and Fees	12.50	82.64
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	56,116.45	50,812.35



Trustees' Financial Summary

FY2012-13

Submit ID: 0502-61838947

25 Lewis & Clark County

0502 Augusta Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						5,362.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						63,676.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						50,812.35	(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	214.22	Less Last Year	0.00	(4b)		214.22	
						214.22	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						18,440.93	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0502-61838947

25 Lewis & Clark County
0502 Augusta Elem

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	2012 Value	2013 Value
1110 District Tax Levy	15,844.80	317.10
1190 Penalties and Interest on Taxes	24.72	17.09
1510 Interest Earnings	202.66	176.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	16,072.18	510.80

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

PRC Program Function Object	2012 Value	2013 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		43,474.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		510.80	(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)		43,985.46	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0502-61838947

25 Lewis & Clark County
0502 Augusta Elem

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	109.97	115.68
2240 County Retirement Distribution	53,793.05	62,826.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	53,903.02	62,942.43

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	39,822.64	37,657.14
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	1,333.85	258.06
222X Educational Media Services		
2XX Personal Services - Employee Benefits	0.00	654.29
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	1,513.70	2,932.89
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	5,169.86	3,217.54
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	0.00	1,023.20
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	3,188.71	2,440.38
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,333.94	2,242.60
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,159.59	2,278.44
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	1,137.50	1,160.50
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	2,410.25
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	344.61	121.38
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	712.27	519.37
910 Food Services		



Trustees' Financial Summary

FY2012-13

Submit ID: 0502-61838947

25 Lewis & Clark County

0502 Augusta Elem

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	2012 Value	2013 Value
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	64.31	161.27
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				57,780.98	57,077.31

Schedule Of Changes Worksheet

Beginning Fund Balance					23,591.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					62,942.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					57,077.31	(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)					29,456.66	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0502-61838947

25 Lewis & Clark County

0502 Augusta Elem

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	2013 Value
212 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	62,486.00
329 Miscellaneous State Grant	
3290 State - Other State Grants	1,191.01
590 IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	990.79
591 IDEA Part B (Trans from Coop)	
6100 Material Prior Period Revenue Adjustments	7,336.12
592 IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	3,400.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	75,403.92

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

PRC Program Function Object	2013 Value
212 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	43,114.29
2XX Personal Services - Employee Benefits	17,941.71
5XX Other Purchased Services	83.39
6XX Supplies and Materials	128.05
8XX Other Expenditures	375.00
24XX Support Services - School Administration	
1XX Personal Services - Salaries	620.00
2XX Personal Services - Employee Benefits	223.56
212 Subtotal	62,486.00
367 State OTO Capital Invest & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	1,650.00
6XX Supplies and Materials	1,914.46
367 Subtotal	3,564.46
590 IDEA Part B (Trans from Coop)	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	990.79
592 IDEA Part B (Trans from Coop)	



Trustees' Financial Summary

FY2012-13

Submit ID: 0502-61838947

25 Lewis & Clark County

0502 Augusta Elem

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	2013 Value
592 IDEA Part B (Trans from Coop)	
5XX Non-Public School Programs	
1XXX Instruction	
1XX Personal Services - Salaries	3,400.00
846 Cobb Foundation	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
8XX Other Expenditures	500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	70,941.25

Schedule Of Changes Worksheet

Beginning Fund Balance	84,854.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	75,403.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	70,941.25	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	4,155.66	(4b)
		-4,155.66
		(4)
Ending Fund Balance (1 + 2 - 3 + 4)	85,161.47	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
212 Title I, Part A, Improving Basic Programs	62,486.00	62,486.00	0.00
329 Miscellaneous State Grant	1,191.01	0.00	1,191.01
367 State OTO Capital Invest & Deferred Maintenance	0.00	3,564.46	-3,564.46
590 IDEA Part B (Trans from Coop)	990.79	990.79	0.00
591 IDEA Part B (Trans from Coop)	7,336.12	0.00	7,336.12
592 IDEA Part B (Trans from Coop)	3,400.00	3,400.00	0.00
846 Cobb Foundation	0.00	500.00	-500.00
Total	75,403.92	70,941.25	4,462.67



Trustees' Financial Summary

FY2012-13

Submit ID: 0502-61838947

25 Lewis & Clark County
0502 Augusta Elem

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	2012 Value	2013 Value
5300 Operating Transfers from Other Funds	0.00	4,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	4,000.00

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
24XX Support Services - School Administration		
1XX Personal Services - Salaries	2,514.00	0.00
2XX Personal Services - Employee Benefits	12.76	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,526.76	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	143.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,000.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,143.41	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0502-61838947

25 Lewis & Clark County

0502 Augusta Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

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

PRC Revenue	2012 Value	2013 Value
3281 State Technology Aid	515.30	477.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	515.30	477.20

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

PRC Program Function Object	2012 Value	2013 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	1,006.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	477.20	(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)	1,483.29	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0502-61838947

25 Lewis & Clark County

0502 Augusta Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

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

PRC Revenue	2012 Value	2013 Value
1900 Other Revenue from Local Sources	246.60	1,258.16
3445 State Combined Fund School Block Grant	792.03	994.32
3447 SB372 Combined Block Grant Reimbursement	0.00	93.43
899 Misc local funds		
1920 Contributions/Donations from Private Sources	0.00	3,750.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,038.63	6,095.91

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

PRC Program Function Object	2012 Value	2013 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	5,321.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,095.91	(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)	11,417.78	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0502-61838947

25 Lewis & Clark County
0502 Augusta Elem

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	2012 Value	2013 Value
1110 District Tax Levy	19.79	0.00
1190 Penalties and Interest on Taxes	3.93	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	23.72	0.00

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	0.00	10.50
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	0.00	1,411.00
6XX Supplies and Materials	0.00	4,929.36
7XX Property and Equipment Acquisition	0.00	5,627.76
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	11,978.62

Schedule Of Changes Worksheet

Beginning Fund Balance	50,459.02	(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	11,978.62	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	3,086.16	
Less Last Year	0.00	(4b)
	3,086.16	
	3,086.16	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	41,566.56	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0502-61838947

25 Lewis & Clark County

0502 Augusta Elem

Detail Expenditure

Fund	Account	Description	2012 Value	2013 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	11,452.60	8,478.35
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	15,762.88
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	2,371.83	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	XXX 1XXX 112	Certified Teacher Staff Salaries	258,345.10	255,385.78
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	4,670.44	271.58
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	83.88	15.00
XX	XXX 26XX 41X	Energy Utility Services	14,755.13	17,172.17
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	5,627.76
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2012-13

Submit ID: 0502-61838947

25 Lewis & Clark County

0502 Augusta Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	9,007.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	9,007.80

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,002.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	12,971.16
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	25,062.44
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 FY2015 Maximum Budget: 100%



Trustees' Financial Summary

FY2012-13

Submit ID: 0502-61838947

25 Lewis & Clark County

0502 Augusta Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	15,287.51	0.00	0.00	0.00	
280	1XXX	2XX	6,784.14	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	2,990.79	0.00	0.00	0.00	
Totals			25,062.44	0.00	0.00	0.00	25,062.44

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 FY13.



Trustees' Financial Summary

FY2012-13

Submit ID: 0502-61838947

25 Lewis & Clark County

0502 Augusta Elem

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	398,946.00	0.00	0.00	0.00	398,946.00
Machinery and Equipment	214,428.00	0.00	0.00	0.00	214,428.00
Totals at Historical Cost	617,939.00	0.00	0.00	0.00	617,939.00
Less Accumulated Depreciation For:					
Improvement Accum	1,825.00	228.00	0.00	0.00	2,053.00
Building Accum	170,132.00	6,040.00	0.00	0.00	176,172.00
Machinery and Equipment Accum	112,980.00	14,728.00	0.00	0.00	127,708.00
Total Accumulated Depreciation	284,937.00	20,996.00	0.00	0.00	305,933.00
Governmental Activities, Capital Assets, net	333,002.00	-20,996.00	0.00	0.00	312,006.00

* 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 FY2013	Governmental Activities	Business-Type Activities	Adjustments
--	------------------------------------	-------------------------------------	--------------------

Total Depreciation for FY2013

*** Has comment.



Trustees' Financial Summary

FY2012-13

Submit ID: 0502-61838947

25 Lewis & Clark County

0502 Augusta Elem

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
Governmental Activities*							
Compensated Absences	29,260.07	0.00	0.00	2,270.08	26,989.99	0.00	26,989.99
Total Governmental Activity							
Long-Term Liabilities	29,260.07	0.00	0.00	2,270.08	26,989.99	0.00	26,989.99

* 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.