



Trustees' Financial Summary

FY2013-14

Submit ID: 0502-82775078

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: Will Barrett

(Signature)

(Date)

County Superintendent: Marsha Davis

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY14 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, 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, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
212	Title I, Part A, Improving Basic Programs	FEDERAL	12-13	84.010A
213	Title I Improving Basic Programs	FEDERAL	13-14	84.010A
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	13-14	84.358A
590	IDEA Part B (Trans from Coop)	FEDERAL	13-14	84.027A
592	IDEA Part B (Trans from Coop)	FEDERAL	13-14	84.027A
846	Cobb Foundation	LOCAL	13-14	
898	SB348 Safety Measure Bill	STATE	13-14	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	95,676.39	22,892.60	60,020.93	
02	Taxes Receivable - Real and Personal (120-149)	5,764.94	660.02	370.04	
03	Taxes Receivable - Protested (150-159)	1,299.67	147.73	73.18	
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	102,741.00	23,700.35	60,464.15	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	7,064.61	807.75	443.22	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	5,956.03			
48	Fund Balance for Budget	89,720.36	22,892.60	60,020.93	
52	TOTAL FUND BALANCE/EQUITY	95,676.39	22,892.60	60,020.93	
53	TOTAL LIABILITIES AND FUND BALANCE	102,741.00	23,700.35	60,464.15	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		24,326.65	78,089.14	
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)		1,079.60	46.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		25,406.25	78,135.14	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)		1,160.50		
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		1,160.50		
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		24,245.75	78,135.14	
52	TOTAL FUND BALANCE/EQUITY		24,245.75	78,135.14	
53	TOTAL LIABILITIES AND FUND BALANCE		25,406.25	78,135.14	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
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
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
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				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,259.91	14,108.25		
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	2,259.91	14,108.25		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
48	Fund Balance for Budget	2,259.91	14,108.25		
52	TOTAL FUND BALANCE/EQUITY	2,259.91	14,108.25		
53	TOTAL LIABILITIES AND FUND BALANCE	2,259.91	14,108.25		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		38,293.27		
02	Taxes Receivable - Real and Personal (120-149)		16.89		
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		38,310.16		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		16.89		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget		38,293.27		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		38,293.27		



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53	TOTAL LIABILITIES AND FUND BALANCE		38,310.16	
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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
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				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	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				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
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				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	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				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
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				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,249.93	70,054.87		217.77
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	4,249.93	70,054.87		217.77
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)	19.83			
24	Warrants Payable (620)	3,980.08	70,054.87		217.77
25	Other Current Liabilities (621-679)	250.02			
35	TOTAL LIABILITIES	4,249.93	70,054.87		217.77
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	4,249.93	70,054.87		217.77



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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					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC Revenue	2013 Value	2014 Value
1110 District Tax Levy	212,358.42	234,192.71
1190 Penalties and Interest on Taxes	425.70	460.91
1510 Interest Earnings	427.86	147.19
1900 Other Revenue from Local Sources	37.27	660.70
3110 Direct State Aid	186,583.08	202,110.29
3111 Quality Educator	32,068.76	28,695.19
3112 At Risk Student	4,564.03	4,265.85
3113 Indian Education For All	1,224.00	1,244.40
3114 American Indian Achievement Gap	400.00	200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	10,122.19	8,422.96
3116 Data For Achievement	0.00	610.00
3120 State Guaranteed Tax Base Aid	34,534.50	26,777.60
3444 State School Block Grant	20,781.69	20,781.69
3446 SB372 Block Grant Reimbursement	1,110.29	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	504,637.79	528,569.49

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	243,416.34	251,924.39
2XX Personal Services - Employee Benefits	49,917.27	48,735.73
3XX Purchased Professional and Technical Services	1,195.00	4,579.77
4XX Purchased Property Services	1,165.17	550.60
5XX Other Purchased Services	2,286.15	2,224.64
6XX Supplies and Materials	17,920.06	27,369.45
810 Dues and Fees	2,139.90	2,081.72
21XX Support Services - Students		
1XX Personal Services - Salaries	2,430.08	1,500.00
2XX Personal Services - Employee Benefits	606.12	5.65
6XX Supplies and Materials	169.65	0.00
222X Educational Media Services		
1XX Personal Services - Salaries	4,604.60	5,001.49
2XX Personal Services - Employee Benefits	1,064.94	1,122.34
6XX Supplies and Materials	96.86	165.67
23XX Support Services - General Administration		
1XX Personal Services - Salaries	10,391.59	12,206.13
2XX Personal Services - Employee Benefits	2,404.93	2,547.27
3XX Purchased Professional and Technical Services	9,877.64	7,345.12
4XX Purchased Property Services	1,072.50	1,618.14



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Program	Function	Object	2013 Value	2014 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			5XX Other Purchased Services	2,510.60	2,561.47
			6XX Supplies and Materials	1,988.55	2,981.82
			810 Dues and Fees	491.98	41.43
			8XX Other Expenditures	148.93	10.61
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	18,297.17	17,248.19
			2XX Personal Services - Employee Benefits	4,682.75	5,011.48
			3XX Purchased Professional and Technical Services	530.68	656.21
			4XX Purchased Property Services	82.75	0.00
			5XX Other Purchased Services	7,871.64	196.13
			6XX Supplies and Materials	304.76	1,626.24
			810 Dues and Fees	1,233.50	2,010.43
		25XX Support Services - Business			
			1XX Personal Services - Salaries	3,125.00	4,881.84
			2XX Personal Services - Employee Benefits	807.48	874.56
			3XX Purchased Professional and Technical Services	287.00	2,676.25
			5XX Other Purchased Services	280.10	618.37
			6XX Supplies and Materials	253.63	2,444.40
			810 Dues and Fees	550.00	737.51
			8XX Other Expenditures	360.00	0.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	16,518.61	16,429.72
			2XX Personal Services - Employee Benefits	6,520.17	6,214.18
			3XX Purchased Professional and Technical Services	483.00	1,844.13
			4XX Purchased Property Services	19,385.99	21,951.71
			5XX Other Purchased Services	201.44	39.28
			6XX Supplies and Materials	5,859.66	4,876.53
			7XX Property and Equipment Acquisition	4,000.00	4,037.50
			810 Dues and Fees	213.50	113.50
			8XX Other Expenditures	857.85	857.85
		27XX Student Transportation Services			
			6XX Supplies and Materials	0.00	205.43
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	15,287.51	9,193.36
			2XX Personal Services - Employee Benefits	6,784.14	2,009.18
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	2,990.79	926.40
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	15,863.79	16,521.67
			2XX Personal Services - Employee Benefits	3,044.33	3,186.90



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Program	Function	Object	2013 Value	2014 Value
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			6XX Supplies and Materials	45.49	127.63
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	0.00	335.50
			2XX Personal Services - Employee Benefits	0.00	19.29
			810 Dues and Fees	0.00	300.00
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	1,023.04	0.00
			2XX Personal Services - Employee Benefits	68.38	0.00
			6XX Supplies and Materials	935.25	0.00
			810 Dues and Fees	0.00	45.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	0.00	396.00
			2XX Personal Services - Employee Benefits	0.00	26.51
			6XX Supplies and Materials	0.00	482.54
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	3,347.94	226.00
			2XX Personal Services - Employee Benefits	159.51	1.26
			5XX Other Purchased Services	1,390.00	0.00
			6XX Supplies and Materials	1,819.29	565.78
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	1,930.07	4,289.70
			2XX Personal Services - Employee Benefits	123.14	42.75
			3XX Purchased Professional and Technical Services	0.00	125.00
			6XX Supplies and Materials	0.00	13,946.15
			810 Dues and Fees	0.00	42.50
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	4,000.00	0.00
	898 SB348 Safety Measure Bill				
		998 School Safety Transfers to Building Reserve Fund			
		61XX Operating Transfers to Other Funds			
			911 School Safety Transfer to Building Reserve Fund	0.00	3,222.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				507,418.21	526,156.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						106,558.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						528,569.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						526,156.00	(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	5,956.03	Less Last Year	19,251.34	(4b)		-13,295.31	
						-13,295.31	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						95,676.39	(5)



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

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

PRC Revenue	2013 Value	2014 Value
1110 District Tax Levy	23,876.81	27,665.70
1190 Penalties and Interest on Taxes	46.68	53.41
1510 Interest Earnings	74.05	35.22
1900 Other Revenue from Local Sources	0.00	129.12
2220 County On-Schedule Trans Reimb	19,212.06	18,740.51
3210 State On-Schedule Trans Reimb	19,212.07	18,740.52
3444 State School Block Grant	1,130.03	1,130.03
3446 SB372 Block Grant Reimbursement	124.52	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	63,676.22	66,494.51

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	8,826.69	11,380.05
2XX Personal Services - Employee Benefits	1,959.63	2,416.81
24XX Support Services - School Administration		
1XX Personal Services - Salaries	1,655.00	0.00
2XX Personal Services - Employee Benefits	334.80	0.00
25XX Support Services - Business		
1XX Personal Services - Salaries	3,750.00	5,134.54
2XX Personal Services - Employee Benefits	969.00	888.36
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	4,941.32
2XX Personal Services - Employee Benefits	0.00	1,587.29
6XX Supplies and Materials	411.60	922.15
27XX Student Transportation Services		
1XX Personal Services - Salaries	15,599.73	18,440.82
2XX Personal Services - Employee Benefits	2,772.09	1,652.69
3XX Purchased Professional and Technical Services	353.84	316.27
4XX Purchased Property Services	2,069.78	1,050.24
5XX Other Purchased Services	279.48	2,696.30
6XX Supplies and Materials	11,748.07	10,401.78
810 Dues and Fees	82.64	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	50,812.35	61,828.62



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						18,440.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						66,494.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						61,828.62	(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	0.00	Less Last Year	214.22	(4b)		-214.22	
						-214.22	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						22,892.60	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

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

PRC Revenue	2013 Value	2014 Value
1110 District Tax Levy	317.10	15,934.26
1190 Penalties and Interest on Taxes	17.09	8.87
1510 Interest Earnings	176.61	92.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	510.80	16,035.47

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

PRC Program Function Object	2013 Value	2014 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	43,985.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,035.47	(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)	60,020.93	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

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

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	115.68	37.42
2240 County Retirement Distribution	62,826.75	71,977.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	62,942.43	72,015.22

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	37,657.14	41,901.83
810 Dues and Fees	0.00	12,577.33
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	258.06	122.54
222X Educational Media Services		
2XX Personal Services - Employee Benefits	654.29	836.08
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	2,932.89	3,722.22
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	3,217.54	5,198.85
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,023.20	1,558.00
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	2,440.38	3,102.56
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,242.60	2,967.37
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,278.44	1,140.23
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	1,160.50	1,160.50
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,410.25	2,776.57
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	0.00	16.30
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	121.38	0.00
720 School Sponsored Athletics		



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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	2013 Value	2014 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	519.37	92.33
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	161.27	53.42
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				57,077.31	77,226.13

Schedule Of Changes Worksheet

Beginning Fund Balance						29,456.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						72,015.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						77,226.13	(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)						24,245.75	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Revenue	2014 Value
212 Title I, Part A, Improving Basic Programs	
6100 Material Prior Period Revenue Adjustments	-480.00
213 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	58,214.00
412 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	608.25
590 IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	926.40
592 IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	850.00
846 Cobb Foundation	
1920 Contributions/Donations from Private Sources	500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	60,618.65

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

PRC Program Function Object	2014 Value
213 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	45,131.18
2XX Personal Services - Employee Benefits	11,981.09
5XX Other Purchased Services	287.76
8XX Other Expenditures	250.00
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	667.05
2XX Personal Services - Employee Benefits	112.50
213 Subtotal	58,429.58
412 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	7,865.40
592 IDEA Part B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	850.00
846 Cobb Foundation	
1XX Regular Education Programs - Elementary/Secondary	



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2014 Value
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:	67,644.98

Schedule Of Changes Worksheet

Beginning Fund Balance	85,161.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	60,618.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	67,644.98	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00
Ending Fund Balance (1 + 2 - 3 + 4)	78,135.14	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
212 Title I, Part A, Improving Basic Programs	-480.00	0.00	-480.00
213 Title I Improving Basic Programs	58,214.00	58,429.58	-215.58
412 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	608.25	7,865.40	-7,257.15
590 IDEA Part B (Trans from Coop)	926.40	0.00	926.40
592 IDEA Part B (Trans from Coop)	850.00	850.00	0.00
846 Cobb Foundation	500.00	500.00	0.00
Total	60,618.65	67,644.98	-7,026.33



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

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

PRC Revenue	2013 Value	2014 Value
3281 State Technology Aid	477.20	976.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	477.20	976.12

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials	0.00	199.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	199.50

Schedule Of Changes Worksheet

Beginning Fund Balance	1,483.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	976.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	199.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,259.91	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

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

PRC Revenue	2013 Value	2014 Value
1900 Other Revenue from Local Sources	1,258.16	1,320.65
3445 State Combined Fund School Block Grant	994.32	994.32
3447 SB372 Combined Block Grant Reimbursement	93.43	0.00
5200 Sale or Compensation for Loss of Assets	0.00	375.50
899		
1920 Contributions/Donations from Private Sources	3,750.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,095.91	2,690.47

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

PRC Program Function Object	2013 Value	2014 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	11,417.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,690.47	(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)	14,108.25	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

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

PRC Revenue	2013 Value	2014 Value
6100 Material Prior Period Revenue Adjustments	0.00	-6.46
898 SB348 Safety Measure Bill		
5301 School Safety and Security Transfer	0.00	3,222.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	3,215.54

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	10.50	0.00
7XX Property and Equipment Acquisition	0.00	27.94
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	1,411.00	829.88
6XX Supplies and Materials	4,929.36	2,269.73
7XX Property and Equipment Acquisition	5,627.76	275.12
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	11,978.62	3,402.67

Schedule Of Changes Worksheet

Beginning Fund Balance	41,566.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,215.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,402.67	(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 3,086.16 (4b) -3,086.16		
	-3,086.16	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	38,293.27	(5)



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Detail Expenditure

Fund	Account	Description	2013 Value	2014 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	8,478.35	5,410.21
XX	39X 1XXX 112	Certified Teacher Staff Salaries	15,762.88	16,521.67
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	850.00
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	255,385.78	260,912.01
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	271.58	520.15
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	15.00	33.21
XX	XXX 26XX 41X	Energy Utility Services	17,172.17	18,304.34
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	5,627.76	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	275.12
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



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	8,422.96
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	8,422.96

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,807.28
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	12,128.94
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	12,128.94
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 Inflows (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 FY2016 Maximum Budget: 75%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	9,193.36	0.00	0.00	0.00	0.00
280	1XXX	2XX	2,009.18	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	926.40	0.00	0.00	0.00	0.00
Totals			12,128.94	0.00	0.00	0.00	0.00

12,128.94

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. ARM 10.16.3136

* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY14 in TEAMS.



Trustees' Financial Summary

FY2013-14

Submit ID: 0502-82775078

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	4,000.00	4,750.00	213,678.00
Totals at Historical Cost	617,939.00	0.00	4,000.00	4,750.00	617,189.00
Less Accumulated Depreciation For:					
Improvement Accum	2,053.00	228.00	0.00	0.00	2,281.00
Building Accum	176,172.00	6,040.00	0.00	0.00	182,212.00
Machinery and Equipment Accum	127,708.00	12,936.00	0.00	4,500.00	136,144.00
Total Accumulated Depreciation	305,933.00	19,204.00	0.00	4,500.00	320,637.00
Governmental Activities, Capital Assets, net	312,006.00	-19,204.00	4,000.00	250.00	296,552.00

* 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 FY2014	Governmental Activities	Business-Type Activities	Adjustments
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Total Depreciation for FY2014

*** Has comment.



Trustees' Financial Summary

FY2013-14

Submit ID: 0502-82775078

25 Lewis & Clark County

0502 Augusta Elem

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2013)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2014) [a + b - c - d]	Current Portion Due FY2015	Long-Term Portion Due FY2016-
Governmental Activities*							
Compensated Absences	26,989.99	0.00	3,660.13	0.00	23,329.86	0.00	23,329.86
Other Post Employment Benefits	0.00	70,357.00	0.00	0.00	70,357.00	0.00	70,357.00
Total Governmental Activity							
Long-Term Liabilities	26,989.99	70,357.00	3,660.13	0.00	93,686.86	0.00	93,686.86

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.