



Trustees' Financial Summary

FY2014-15

Submit ID: 0502-95364911

**** Recalculated ****

25 Lewis & Clark County

0502 Augusta Elem

Due Date:

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 for state and federal programs.

Certification

Business Manager/Clerk: Jamie Fuller **Phone #:** (406) 562-3384

(Signature)

(Date)

Chair, Board of Trustees: Will Barrett

(Signature)

(Date)

County Superintendent Katrina Chaney

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY15 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	Program Type	Project Number	CFDA#
213	Title I Improving Basic Programs	FEDERAL	13-14	84.010A
214	Title I Improving Basic Programs	FEDERAL		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	FEDERAL		84.027
846	Cobb Foundation	LOCAL	13-14	
898	SB348 Safety Measure Bill	STATE	13-14	



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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	92,239.54	33,824.56	38,857.18	
02	Taxes Receivable - Real and Personal (120-149)	8,125.46	842.10	578.74	
03	Taxes Receivable - Protested (150-159)	1,540.32	197.95	83.90	
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	101,905.32	34,864.61	39,519.82	
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)	9,665.78	1,040.05	662.64	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	1,751.71			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	90,487.83	33,824.56	38,857.18	
52	TOTAL FUND BALANCE/EQUITY	92,239.54	33,824.56	38,857.18	
53	TOTAL LIABILITIES AND FUND BALANCE	101,905.32	34,864.61	39,519.82	



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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)		33,670.49	86,802.34	
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		33,670.49	86,802.34	
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)			1,138.83	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		33,670.49	85,663.51	
52	TOTAL FUND BALANCE/EQUITY		33,670.49	85,663.51	
53	TOTAL LIABILITIES AND FUND BALANCE		33,670.49	86,802.34	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
		(18)	(19)	(20)	(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	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
		(24)	(25)	(26)	(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

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,759.91	13,181.47		
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)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,759.91	13,181.47		
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)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,759.91	13,181.47		
52	TOTAL FUND BALANCE/EQUITY	1,759.91	13,181.47		
53	TOTAL LIABILITIES AND FUND BALANCE	1,759.91	13,181.47		



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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		31,267.01		
02	Taxes Receivable - Real and Personal (120-149)		17.52		
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		31,284.53		
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)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		17.52		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		31,267.01		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		31,267.01		
53	TOTAL LIABILITIES AND FUND BALANCE		31,284.53		



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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(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)				
33	Net Pension Liability (770)				
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 Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
		(76)	(77)	(78)	(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)				
33	Net Pension Liability (770)				
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 only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
		(81)	(82)	(84)	(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

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	217.30	47,075.30		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	217.30	47,075.30		217.77
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)	22.04			
24	Warrants Payable (620)	195.26	47,075.30		217.77
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	217.30	47,075.30		217.77
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	217.30	47,075.30		217.77



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(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

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(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: Fund Code 01

PRC	Revenue	2014 Value	2015 Value
1110	District Tax Levy	234,192.71	225,052.16
1190	Penalties and Interest on Taxes	460.91	811.76
1510	Interest Earnings	147.19	183.87
1900	Other Revenue from Local Sources	660.70	212.53
3110	Direct State Aid	202,110.29	220,195.33
3111	Quality Educator	28,695.19	28,153.71
3112	At Risk Student	4,265.85	4,302.11
3113	Indian Education For All	1,244.40	1,387.20
3114	American Indian Achievement Gap	200.00	200.00
3115	State Spec Ed Allowable Cost Pymt to Districts	8,422.96	11,089.24
3116	Data For Achievement	610.00	1,020.00
3118	Natural Resource Development	0.00	1,569.15
3120	State Guaranteed Tax Base Aid	26,777.60	33,485.76
3444	State School Block Grant	20,781.69	24,715.58
3446	SB96 Block Grant Reimbursement	0.00	1,688.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		528,569.49	554,066.47

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2014 Value	2015 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	251,924.39	301,586.94
			2XX Personal Services - Employee Benefits	48,735.73	62,817.31
			3XX Purchased Professional and Technical Services	4,579.77	768.95
			4XX Purchased Property Services	550.60	218.20
			5XX Other Purchased Services	2,224.64	977.00
			6XX Supplies and Materials	27,369.45	8,610.55
			810 Dues and Fees	2,081.72	500.38
21XX Support Services - Students					
			1XX Personal Services - Salaries	1,500.00	1,500.00
			2XX Personal Services - Employee Benefits	5.65	4.96
22XX Educational Media Services					
			1XX Personal Services - Salaries	5,001.49	5,620.96
			2XX Personal Services - Employee Benefits	1,122.34	694.23
			6XX Supplies and Materials	165.67	236.22
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	12,206.13	13,038.57
			2XX Personal Services - Employee Benefits	2,547.27	1,926.49



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2014 Value	2015 Value	
			3XX Purchased Professional and Technical Services	7,345.12	6,764.58	
			4XX Purchased Property Services	1,618.14	2,331.60	
			5XX Other Purchased Services	2,561.47	1,616.23	
			6XX Supplies and Materials	2,981.82	1,132.39	
			810 Dues and Fees	41.43	268.67	
			8XX Other Expenditures	10.61	0.00	
			24XX Support Services - School Administration			
			1XX Personal Services - Salaries	17,248.19	18,516.92	
			2XX Personal Services - Employee Benefits	5,011.48	4,702.61	
			3XX Purchased Professional and Technical Services	656.21	0.00	
			5XX Other Purchased Services	196.13	8,844.93	
			6XX Supplies and Materials	1,626.24	299.61	
			810 Dues and Fees	2,010.43	1,808.68	
			25XX Support Services - Business			
			1XX Personal Services - Salaries	4,881.84	5,008.03	
			2XX Personal Services - Employee Benefits	874.56	645.69	
			3XX Purchased Professional and Technical Services	2,676.25	3,740.31	
			5XX Other Purchased Services	618.37	1,320.79	
			6XX Supplies and Materials	2,444.40	99.47	
			810 Dues and Fees	737.51	5.00	
			26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	16,429.72	19,448.02	
			2XX Personal Services - Employee Benefits	6,214.18	5,143.49	
			3XX Purchased Professional and Technical Services	1,844.13	850.67	
			4XX Purchased Property Services	21,951.71	23,084.89	
			5XX Other Purchased Services	39.28	55.00	
			6XX Supplies and Materials	4,876.53	5,191.84	
			7XX Property and Equipment Acquisition	4,037.50	0.00	
			810 Dues and Fees	113.50	135.70	
			8XX Other Expenditures	857.85	915.25	
			27XX Student Transportation Services			
			4XX Purchased Property Services	0.00	250.00	
			6XX Supplies and Materials	205.43	455.31	
			280 Special Education - Local and State			
			1XXX Instruction			
			1XX Personal Services - Salaries	9,193.36	10,211.80	
			2XX Personal Services - Employee Benefits	2,009.18	2,557.28	
			62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	926.40	2,138.83	
			390 State Career & Technical Ed Entitlement - Undistributed			
			1XXX Instruction			
			1XX Personal Services - Salaries	16,521.67	18,581.65	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2014 Value	2015 Value	
			2XX Personal Services - Employee Benefits	3,186.90	2,039.40	
			6XX Supplies and Materials	127.63	0.00	
	710	School Sponsored Extracurricular Activities				
		27XX	Student Transportation Services			
			1XX Personal Services - Salaries	335.50	423.50	
			2XX Personal Services - Employee Benefits	19.29	23.10	
			810 Dues and Fees	300.00	0.00	
		34XX	Extracurricular - Activities			
			810 Dues and Fees	45.00	102.00	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			1XX Personal Services - Salaries	396.00	566.50	
			2XX Personal Services - Employee Benefits	26.51	38.55	
			6XX Supplies and Materials	482.54	0.00	
		35XX	Extracurricular - Athletics			
			1XX Personal Services - Salaries	226.00	1,966.57	
			2XX Personal Services - Employee Benefits	1.26	77.50	
			5XX Other Purchased Services	0.00	2,225.00	
			6XX Supplies and Materials	565.78	266.65	
			810 Dues and Fees	0.00	38.63	
	910	Food Services				
		31XX	Food Services			
			1XX Personal Services - Salaries	4,289.70	853.39	
			2XX Personal Services - Employee Benefits	42.75	52.21	
			3XX Purchased Professional and Technical Services	125.00	0.00	
			6XX Supplies and Materials	13,946.15	0.00	
			810 Dues and Fees	42.50	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	3,222.00	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>526,156.00</u>	<u>553,299.00</u>	



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance						95,676.39 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						554,066.47 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						553,299.00 (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	1,751.71	Less Last Year	5,956.03	(4b)		-4,204.32
						-4,204.32 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						92,239.54 (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: Fund Code 10

PRC	Revenue	2014 Value	2015 Value
1110	District Tax Levy	27,665.70	46,462.99
1190	Penalties and Interest on Taxes	53.41	88.96
1510	Interest Earnings	35.22	67.42
1900	Other Revenue from Local Sources	129.12	0.00
2220	County On-Schedule Trans Reimb	18,740.51	13,711.50
3210	State On-Schedule Trans Reimb	18,740.52	13,711.50
3444	State School Block Grant	1,130.03	1,595.49
3446	SB96 Block Grant Reimbursement	0.00	199.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		66,494.51	75,837.59

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2014 Value	2015 Value
1XX Regular Education Programs - Elementary/Secondary					
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	11,380.05	12,434.43
			2XX Personal Services - Employee Benefits	2,416.81	1,983.70
25XX Support Services - Business					
			1XX Personal Services - Salaries	5,134.54	5,008.04
			2XX Personal Services - Employee Benefits	888.36	645.71
26XX Operation and Maintenance of Plant Services					
			1XX Personal Services - Salaries	4,941.32	7,675.91
			2XX Personal Services - Employee Benefits	1,587.29	1,669.76
			6XX Supplies and Materials	922.15	0.00
27XX Student Transportation Services					
			1XX Personal Services - Salaries	18,440.82	20,733.67
			2XX Personal Services - Employee Benefits	1,652.69	1,095.99
			3XX Purchased Professional and Technical Services	316.27	275.29
			4XX Purchased Property Services	1,050.24	2,430.36
			5XX Other Purchased Services	2,696.30	3,375.40
			6XX Supplies and Materials	10,401.78	7,577.37
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				61,828.62	64,905.63



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance						22,892.60 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						75,837.59 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						64,905.63 (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)						33,824.56 (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:			Fund Code 11	
PRC	Revenue		2014 Value	2015 Value
	1110 District Tax Levy		15,934.26	10,115.69
	1190 Penalties and Interest on Taxes		8.87	43.11
	1510 Interest Earnings		92.34	77.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			16,035.47	10,236.25

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 11	
PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	0.00	31,400.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	31,400.00

Schedule Of Changes Worksheet						Fund Code 11	
Beginning Fund Balance						60,020.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						10,236.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						31,400.00	(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)						38,857.18	(5)



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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:			Fund Code 14	
PRC	Revenue		2014 Value	2015 Value
	1510 Interest Earnings		37.42	67.11
	2240 County Retirement Distribution		71,977.80	78,954.25
	6100 Material Prior Period Revenue Adjustments		0.00	-647.29
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			72,015.22	78,374.07

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 14	
PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	41,901.83	44,587.66
			810 Dues and Fees	12,577.33	0.00
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	122.54	121.94
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	836.08	906.40
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	3,722.22	3,760.93
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	5,198.85	5,881.00
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	1,558.00	1,376.00
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	3,102.56	3,480.87
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	2,967.37	3,289.07
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	1,140.23	1,252.63
		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	2,776.57	2,951.05
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	16.30	28.67



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2014 Value	2015 Value
	720	School Sponsored Athletics			
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	0.00	6.52
		35XX	Extracurricular - Athletics		
			2XX Personal Services - Employee Benefits	92.33	76.75
	910	Food Services			
		31XX	Food Services		
			2XX Personal Services - Employee Benefits	53.42	69.34
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>77,226.13</u>	<u>68,949.33</u>

Schedule Of Changes Worksheet Fund Code 14

Beginning Fund Balance	24,245.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	78,374.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	68,949.33	(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)	33,670.49	(5)



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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: Fund Code 15

PRC	Revenue	2015 Value
213	Title I Improving Basic Programs	
4200	Title I, Part A, Improving Basic Programs	216.00
214	Title I Improving Basic Programs	
4200	Title I, Part A, Improving Basic Programs	57,886.00
412	Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120	Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	8,094.22
590	IDEA Part B (Trans from Coop)	
5700	Resources Transferred from Other School Districts or Cooperatives	0.00
592	IDEA Part B	
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:		<u>67,546.22</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2014 Value	2015 Value
213	Title I Improving Basic Programs				
420	Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits		5.30
			213 Subtotal		<u>5.30</u>
214	Title I Improving Basic Programs				
420	Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
		1XX	Personal Services - Salaries		42,388.36
		2XX	Personal Services - Employee Benefits		15,052.12
		5XX	Other Purchased Services		385.00
			214 Subtotal		<u>57,825.48</u>
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		837.07
			412 Subtotal		<u>837.07</u>
592	IDEA Part B				
456	IDEA, Part B, Children with Disabilities				
	1XXX Instruction				
		1XX	Personal Services - Salaries		850.00
			592 Subtotal		<u>850.00</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2014 Value	2015 Value
846	Cobb Foundation				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		8XX Other Expenditures			500.00
			846 Subtotal		500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					60,017.85

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance	78,135.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	67,546.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	60,017.85	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	85,663.51	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
213 Title I Improving Basic Programs	216.00	5.30	210.70
214 Title I Improving Basic Programs	57,886.00	57,825.48	60.52
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	8,094.22	837.07	7,257.15
590 IDEA Part B (Trans from Coop)	0.00	0.00	0.00
592 IDEA Part B	850.00	850.00	0.00
846 Cobb Foundation	500.00	500.00	0.00
Total	67,546.22	60,017.85	7,528.37



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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: Fund Code 28

PRC	Revenue	2014 Value	2015 Value
	3281 State Technology Aid	976.12	519.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>976.12</u>	<u>519.02</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials	199.50	1,019.02
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>199.50</u>	<u>1,019.02</u>

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	2,259.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	519.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,019.02	(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)	1,759.91	(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: Fund Code 29

PRC	Revenue	2014 Value	2015 Value
1900	Other Revenue from Local Sources	1,320.65	158.82
3445	State Combined Fund School Block Grant	994.32	1,273.03
3447	SB96 Combined Block Grant Reimbursement	0.00	119.60
5200	Sale or Compensation for Loss of Assets	375.50	0.00
6100	Material Prior Period Revenue Adjustments	0.00	-465.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,690.47	1,085.69

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2014 Value	2015 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			3XX Purchased Professional and Technical Services	0.00	451.52
			6XX Supplies and Materials	0.00	227.50
23XX Support Services - General Administration					
			6XX Supplies and Materials	0.00	1,088.45
25XX Support Services - Business					
			6XX Supplies and Materials	0.00	245.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	2,012.47

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance	14,108.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,085.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,012.47	(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)	13,181.47	(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:			Fund Code 61	
PRC	Revenue		2014 Value	2015 Value
	1110 District Tax Levy		0.00	16.08
	1190 Penalties and Interest on Taxes		0.00	10.94
	6100 Material Prior Period Revenue Adjustments		-6.46	0.00
898	SB348 Safety Measure Bill			
	5301 School Safety and Security Transfer		3,222.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>3,215.54</u>	<u>27.02</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 61	
PRC	Program	Function	Object	2014 Value	2015 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	0.00	3,937.50
			6XX Supplies and Materials	0.00	754.50
			7XX Property and Equipment Acquisition	27.94	0.00
		4XXX	Facilities Acquisition and Construction Services		
			4XX Purchased Property Services	829.88	0.00
			6XX Supplies and Materials	2,269.73	0.00
			7XX Property and Equipment Acquisition	275.12	0.00
898	SB348 Safety Measure Bill				
	190	School Safety Projects			
		26XX	Operation and Maintenance of Plant Services		
			6XX Supplies and Materials	0.00	2,361.28
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>3,402.67</u>	<u>7,053.28</u>

Schedule Of Changes Worksheet				Fund Code 61	
Beginning Fund Balance				38,293.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				27.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				7,053.28	(3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00	(4b)
				0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)				31,267.01	(5)



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Detail Expenditure

Fund	Account	Description	2014 Value	2015 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	5,410.21	10,211.80
XX	39X 1XXX 112	Certified Teacher Staff Salaries	16,521.67	18,581.65
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	850.00	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	260,912.01	298,133.89
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	520.15	945.17
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	33.21	0.00
XX	XXX 26XX 41X	Energy Utility Services	18,304.34	17,404.54
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	275.12	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



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	10,353.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	10,353.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,451.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	14,908.32
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	14,907.91
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:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

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

Percentage of Special Ed Funding FY2017 Maximum Budget: 75%



Trustees' Financial Summary

FY2014-15

Submit ID: 0502-95364911

**** Recalculated ****

25 Lewis & Clark County

0502 Augusta Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	10,211.80	0.00	0.00	0.00	0.00
280	1XXX	2XX	2,557.28	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	2,138.83	0.00	0.00	0.00	0.00
Totals			14,907.91	0.00	0.00	0.00	0.00

14,907.91

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 FY15 in TEAMS.*



Trustees' Financial Summary

FY2014-15

Submit ID: 0502-95364911

**** Recalculated ****

25 Lewis & Clark County

0502 Augusta Elem

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

Governmental	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	213,678.00	0.00	35,400.00	0.00	249,078.00
Totals at Historical Cost	617,189.00	0.00	35,400.00	0.00	652,589.00
Depreciation					
Improvement Accum	2,281.00	228.00	0.00	0.00	2,509.00
Building Accum	182,212.00	6,043.00	0.00	0.00	188,255.00
Machinery and Equipment Accum	136,144.00	12,936.00	0.00	0.00	149,080.00
Total Accumulated Depreciation	320,637.00	19,207.00	0.00	0.00	339,844.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	296,552.00	-19,207.00	35,400.00	0.00	312,745.00

* 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.

*** Has comments.



Trustees' Financial Summary

FY2014-15

Submit ID: 0502-95364911

**** Recalculated ****

25 Lewis & Clark County

0502 Augusta Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2014	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance () [a+b-c-d]	(f) Current Portion Due FY2016	(g) Long-Term Portion Due FY2017
Governmental Activities							
Compensated Absences	23,329.86	0.00	0.00	2,024.22	21,305.64	0.00	21,305.64
Other Post Employment Benefits	70,357.00	3,735.00	0.00	0.00	74,092.00	0.00	74,092.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	93,686.86	3,735.00	0.00	2,024.22	95,397.64	0.00	95,397.64

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.



Trustees' Financial Summary

FY2014-15

Submit ID: 0502-95364911

**** Recalculated ****

25 Lewis & Clark County

0502 Augusta Elem

Net Pension Liability FY2015

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	0.00	58,042.61	0.00	58,042.61
Net Pension - TRS	0.00	559,934.87	0.00	559,934.87