



Trustees' Financial Summary

FY2014-15

Submit ID: 0503-65208083

**** Recalculated ****

25 Lewis & Clark County

0503 Augusta H S

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.



Trustees' Financial Summary

FY2014-15

Submit ID: 0503-65208083

**** Recalculated ****

25 Lewis & Clark County

0503 Augusta H S

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
036	Insectaria 13-14	LOCAL	13-14	
042	Insectaria 14-15	LOCAL		
076	School Food Snacks	FEDERAL		10.558
390	Vo Ed All Career & Tech Ed Programs	STATE	13-14	State
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	13-14	84.358A
456	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
590	IDEA Part B (Trans from Coop)	FEDERAL	13-14	84.027A
592	IDEA Part B	FEDERAL	13-14	84.027
800	Vehicle Sale Proceeds	LOCAL	13-14	
841	Oscar Kenck Foundation Scholarships	LOCAL	13-14	
842	Pepsi Scholarship Money	LOCAL	13-14	
845	3Rivers Bannar Scholarship	LOCAL	13-14	
846	The Cobb Foundation	LOCAL	13-14	
898	SB348 Safety Measure Bill	STATE	13-14	



Trustees' Financial Summary

FY2014-15

Submit ID: 0503-65208083

**** Recalculated ****

25 Lewis & Clark County

0503 Augusta H S

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)	80,499.25	22,569.78	31,011.70	572.00
02	Taxes Receivable - Real and Personal (120-149)	6,669.62	745.50	512.77	
03	Taxes Receivable - Protested (150-159)	1,198.82	130.78	76.21	
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	88,367.69	23,446.06	31,600.68	572.00
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)	7,868.44	876.28	588.98	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	21,407.42			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	59,091.83	22,569.78	31,011.70	572.00
52	TOTAL FUND BALANCE/EQUITY	80,499.25	22,569.78	31,011.70	572.00
53	TOTAL LIABILITIES AND FUND BALANCE	88,367.69	23,446.06	31,600.68	572.00



Trustees' Financial Summary

FY2014-15

Submit ID: 0503-65208083

**** Recalculated ****

25 Lewis & Clark County

0503 Augusta H S

Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		36,341.25	67,630.97	
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)			656.39	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		36,341.25	68,287.36	
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)			452.18	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		36,341.25	67,835.18	
52	TOTAL FUND BALANCE/EQUITY		36,341.25	67,835.18	
53	TOTAL LIABILITIES AND FUND BALANCE		36,341.25	68,287.36	



Trustees' Financial Summary

FY2014-15

Submit ID: 0503-65208083

**** Recalculated ****

25 Lewis & Clark County

0503 Augusta H S

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)	3,376.49		14,524.76	3,953.11
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)	816.61			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,193.10		14,524.76	3,953.11
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	4,193.10		14,524.76	3,953.11
52	TOTAL FUND BALANCE/EQUITY	4,193.10		14,524.76	3,953.11
53	TOTAL LIABILITIES AND FUND BALANCE	4,193.10		14,524.76	3,953.11



Trustees' Financial Summary

FY2014-15

Submit ID: 0503-65208083

**** Recalculated ****

25 Lewis & Clark County

0503 Augusta H S

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				



Trustees' Financial Summary

FY2014-15

Submit ID: 0503-65208083

**** Recalculated ****

25 Lewis & Clark County

0503 Augusta H S

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)	2,080.65	24,499.91		
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	2,080.65	24,499.91		
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	2,080.65	24,499.91		
52	TOTAL FUND BALANCE/EQUITY	2,080.65	24,499.91		
53	TOTAL LIABILITIES AND FUND BALANCE	2,080.65	24,499.91		



Trustees' Financial Summary

FY2014-15

Submit ID: 0503-65208083

**** Recalculated ****

25 Lewis & Clark County

0503 Augusta H S

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)	20.00	41,434.62		
02	Taxes Receivable - Real and Personal (120-149)		16.02		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	20.00	41,450.64		
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)		16.02		
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	20.00	41,434.62		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	20.00	41,434.62		
53	TOTAL LIABILITIES AND FUND BALANCE	20.00	41,450.64		



Trustees' Financial Summary

FY2014-15

Submit ID: 0503-65208083

**** Recalculated ****

25 Lewis & Clark County

0503 Augusta H S

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				



Trustees' Financial Summary

FY2014-15

Submit ID: 0503-65208083

**** Recalculated ****

25 Lewis & Clark County

0503 Augusta H S

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				



Trustees' Financial Summary

FY2014-15

Submit ID: 0503-65208083

**** Recalculated ****

25 Lewis & Clark County

0503 Augusta H S

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)	29,956.02		45,173.89	
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	29,956.02		45,173.89	
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	29,956.02		45,173.89	
52	TOTAL FUND BALANCE/EQUITY	29,956.02		45,173.89	
53	TOTAL LIABILITIES AND FUND BALANCE	29,956.02		45,173.89	



Trustees' Financial Summary

FY2014-15

Submit ID: 0503-65208083

**** Recalculated ****

25 Lewis & Clark County

0503 Augusta H S

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)				
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				



Trustees' Financial Summary

FY2014-15

Submit ID: 0503-65208083

**** Recalculated ****

25 Lewis & Clark County

0503 Augusta H S

Balance Sheet

		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				



Trustees' Financial Summary

FY2014-15

Submit ID: 0503-65208083

**** Recalculated ****

25 Lewis & Clark County

0503 Augusta H S

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				



Trustees' Financial Summary

FY2014-15

Submit ID: 0503-65208083

**** Recalculated ****

25 Lewis & Clark County

0503 Augusta H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2014 Value	2015 Value
1110	District Tax Levy	195,710.12	187,103.24
1190	Penalties and Interest on Taxes	375.34	586.25
1510	Interest Earnings	155.80	210.13
1900	Other Revenue from Local Sources	373.69	27.14
3110	Direct State Aid	234,972.26	222,243.26
3111	Quality Educator	19,982.90	19,301.49
3112	At Risk Student	1,577.66	1,591.25
3113	Indian Education For All	734.40	632.40
3114	American Indian Achievement Gap	400.00	800.00
3115	State Spec Ed Allowable Cost Pymt to Districts	10,207.81	5,853.10
3116	Data For Achievement	360.00	465.00
3118	Natural Resource Development	0.00	1,583.74
3120	State Guaranteed Tax Base Aid	96,884.47	90,362.62
3444	State School Block Grant	17,309.77	20,971.12
3446	SB96 Block Grant Reimbursement	0.00	1,571.03
6100	Material Prior Period Revenue Adjustments	2,891.44	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		581,935.66	553,301.77

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	167,521.30	178,110.73
			2XX Personal Services - Employee Benefits	37,529.20	12,238.26
			3XX Purchased Professional and Technical Services	2,245.49	928.95
			4XX Purchased Property Services	2,000.36	316.12
			5XX Other Purchased Services	2,617.16	674.83
			6XX Supplies and Materials	28,483.74	13,389.49
			810 Dues and Fees	2,081.72	157.87
21XX Support Services - Students					
			1XX Personal Services - Salaries	1,500.00	1,500.00
			2XX Personal Services - Employee Benefits	5.66	4.96
			3XX Purchased Professional and Technical Services	1,161.00	0.00
222X Educational Media Services					
			1XX Personal Services - Salaries	5,001.49	5,620.93
			2XX Personal Services - Employee Benefits	1,122.35	694.23
			6XX Supplies and Materials	165.67	236.21



Trustees' Financial Summary

FY2014-15

Submit ID: 0503-65208083

**** Recalculated ****

25 Lewis & Clark County

0503 Augusta H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2014 Value	2015 Value	
		23XX Support Services - General Administration				
		1XX	Personal Services - Salaries	16,783.70	17,037.91	
		2XX	Personal Services - Employee Benefits	3,251.31	2,515.34	
		3XX	Purchased Professional and Technical Services	12,602.11	10,290.37	
		4XX	Purchased Property Services	1,618.07	2,818.54	
		5XX	Other Purchased Services	2,504.37	1,682.81	
		6XX	Supplies and Materials	3,007.22	7,031.36	
		810	Dues and Fees	41.44	268.64	
		8XX	Other Expenditures	10.61	0.00	
		24XX Support Services - School Administration				
		1XX	Personal Services - Salaries	29,632.92	31,772.93	
		2XX	Personal Services - Employee Benefits	8,785.18	8,315.81	
		3XX	Purchased Professional and Technical Services	656.21	0.00	
		5XX	Other Purchased Services	196.11	8,844.89	
		6XX	Supplies and Materials	1,163.00	325.10	
		810	Dues and Fees	2,158.18	1,988.68	
		25XX Support Services - Business				
		1XX	Personal Services - Salaries	7,097.56	6,676.23	
		2XX	Personal Services - Employee Benefits	1,198.10	860.85	
		3XX	Purchased Professional and Technical Services	2,676.25	10,663.13	
		5XX	Other Purchased Services	618.31	1,384.48	
		6XX	Supplies and Materials	2,439.38	99.45	
		810	Dues and Fees	737.49	5.00	
		26XX Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries	24,380.48	28,861.51	
		2XX	Personal Services - Employee Benefits	7,835.91	7,185.91	
		3XX	Purchased Professional and Technical Services	1,844.13	4,013.59	
		4XX	Purchased Property Services	23,520.68	22,873.89	
		5XX	Other Purchased Services	39.28	55.00	
		6XX	Supplies and Materials	32,022.41	8,424.64	
		7XX	Property and Equipment Acquisition	14,736.50	15,500.00	
		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	634.59	1,887.96	
	280 Special Education - Local and State					
		1XXX Instruction				
		1XX	Personal Services - Salaries	5,410.28	8,599.30	
		2XX	Personal Services - Employee Benefits	2,009.05	2,557.42	
		62XX Resources Transferred to Other School Districts or Cooperatives				
		920	Resources Transferred to Other School Districts or Cooperatives	479.74	452.18	



Trustees' Financial Summary

FY2014-15

Submit ID: 0503-65208083

**** Recalculated ****

25 Lewis & Clark County

0503 Augusta H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2014 Value	2015 Value	
	390		State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction			
			1XX Personal Services - Salaries	41,243.60	46,252.89	
			2XX Personal Services - Employee Benefits	8,323.86	5,886.87	
			6XX Supplies and Materials	351.64	0.00	
	710		School Sponsored Extracurricular Activities			
		27XX	Student Transportation Services			
			1XX Personal Services - Salaries	1,773.75	533.50	
			2XX Personal Services - Employee Benefits	66.82	25.06	
			6XX Supplies and Materials	126.19	0.00	
			810 Dues and Fees	300.00	0.00	
		34XX	Extracurricular - Activities			
			1XX Personal Services - Salaries	8,862.00	8,712.98	
			2XX Personal Services - Employee Benefits	40.89	243.07	
			5XX Other Purchased Services	143.40	1,634.00	
			6XX Supplies and Materials	0.00	81.82	
			810 Dues and Fees	747.50	1,735.00	
	720		School Sponsored Athletics			
		27XX	Student Transportation Services			
			1XX Personal Services - Salaries	1,470.15	1,806.00	
			2XX Personal Services - Employee Benefits	76.99	55.38	
			6XX Supplies and Materials	1,640.66	200.46	
		35XX	Extracurricular - Athletics			
			1XX Personal Services - Salaries	22,245.00	21,032.06	
			2XX Personal Services - Employee Benefits	1,246.77	434.78	
			3XX Purchased Professional and Technical Services	2,673.00	3,688.75	
			5XX Other Purchased Services	188.50	2,189.00	
			6XX Supplies and Materials	1,079.96	659.59	
			810 Dues and Fees	27.25	93.12	
	910		Food Services			
		31XX	Food Services			
			1XX Personal Services - Salaries	4,289.57	11,594.68	
			2XX Personal Services - Employee Benefits	42.74	52.19	
			3XX Purchased Professional and Technical Services	125.00	0.00	
			4XX Purchased Property Services	130.00	0.00	
			6XX Supplies and Materials	13,946.14	15,958.58	
			7XX Property and Equipment Acquisition	0.00	5,302.77	
			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	11,814.06	0.00	



Trustees' Financial Summary

FY2014-15

Submit ID: 0503-65208083

**** Recalculated ****

25 Lewis & Clark County

0503 Augusta H S

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	585,515.00	556,339.00
--	------------	------------

Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance		80,392.52 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		553,301.77 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		556,339.00 (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 21,407.42 Less Last Year 18,263.46 (4b)		3,143.96
		3,143.96 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		80,499.25 (5)



Trustees' Financial Summary

FY2014-15

Submit ID: 0503-65208083

**** Recalculated ****

25 Lewis & Clark County

0503 Augusta H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2014 Value	2015 Value
1110	District Tax Levy	24,969.69	30,541.01
1190	Penalties and Interest on Taxes	46.18	61.51
1510	Interest Earnings	23.59	58.92
1900	Other Revenue from Local Sources	0.05	0.00
2220	County On-Schedule Trans Reimb	12,590.13	14,267.30
3210	State On-Schedule Trans Reimb	12,590.15	11,223.43
3444	State School Block Grant	838.61	1,305.64
3446	SB96 Block Grant Reimbursement	0.00	200.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		51,058.40	57,658.21

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	8,453.55	9,412.44
			2XX Personal Services - Employee Benefits	1,798.21	1,500.42
25XX Support Services - Business					
			1XX Personal Services - Salaries	5,131.03	5,003.35
			2XX Personal Services - Employee Benefits	887.68	645.17
26XX Operation and Maintenance of Plant Services					
			1XX Personal Services - Salaries	3,293.39	5,115.76
			2XX Personal Services - Employee Benefits	1,057.89	1,112.92
			6XX Supplies and Materials	614.77	0.00
27XX Student Transportation Services					
			1XX Personal Services - Salaries	13,733.99	15,457.62
			2XX Personal Services - Employee Benefits	1,426.55	878.47
			3XX Purchased Professional and Technical Services	316.25	252.96
			4XX Purchased Property Services	933.25	2,040.15
			5XX Other Purchased Services	1,990.45	1,449.00
			6XX Supplies and Materials	6,908.55	4,390.77
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				46,545.56	47,259.03



Trustees' Financial Summary

FY2014-15

Submit ID: 0503-65208083

**** Recalculated ****

25 Lewis & Clark County

0503 Augusta H S

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance						12,170.60 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						57,658.21 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						47,259.03 (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)						22,569.78 (5)



Trustees' Financial Summary

FY2014-15

Submit ID: 0503-65208083

**** Recalculated ****

25 Lewis & Clark County

0503 Augusta H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11	
PRC	Revenue		2014 Value	2015 Value
	1110 District Tax Levy		15,312.47	10,199.45
	1190 Penalties and Interest on Taxes		7.81	31.95
	1510 Interest Earnings		100.97	80.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			15,421.25	10,312.35

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						52,099.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						10,312.35	(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)						31,011.70	(5)



Trustees' Financial Summary

FY2014-15

Submit ID: 0503-65208083

**** Recalculated ****

25 Lewis & Clark County

0503 Augusta H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12	
PRC	Revenue		2014 Value	2015 Value
	1621 Lunch Sales		15,564.55	17,959.85
	1900 Other Revenue from Local Sources		34.60	0.00
	4550 Federal Child Nutrition		31,197.91	27,756.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			46,797.06	45,716.32

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 12	
PRC	Program	Function	Object	2014 Value	2015 Value
	460 Fresh Fruit And Vegetable				
		31XX Food Services			
			6XX Supplies and Materials	0.00	1,199.62
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	23,546.26	28,131.37
			2XX Personal Services - Employee Benefits	16,751.00	10,027.00
			4XX Purchased Property Services	0.00	130.00
			6XX Supplies and Materials	0.00	12,297.57
			810 Dues and Fees	0.00	85.00
076 School Food Snacks					
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	0.00	115.97
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				40,297.26	51,986.53

Schedule Of Changes Worksheet

						Fund Code 12
Beginning Fund Balance						6,842.21 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						45,716.32 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						51,986.53 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						572.00 (5)



Trustees' Financial Summary

FY2014-15

Submit ID: 0503-65208083

**** Recalculated ****

25 Lewis & Clark County

0503 Augusta H S

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

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14	
PRC	Revenue		2014 Value	2015 Value
	1510 Interest Earnings		56.90	94.87
	2240 County Retirement Distribution		71,736.81	66,769.72
	6100 Material Prior Period Revenue Adjustments		0.00	-686.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			71,793.71	66,177.61

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	27,951.47	28,177.64
			810 Dues and Fees	6,969.80	0.00
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	122.56	121.96
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	836.08	906.40
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	3,979.55	3,895.11
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	2,134.10	1,688.12
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	1,904.25	1,621.49
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	4,092.68	4,405.14
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	2,227.58	2,456.12
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	1,042.76	1,127.20
		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	6,932.83	7,300.01
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	63.27	27.37
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	40.86	40.66



Trustees' Financial Summary

FY2014-15

Submit ID: 0503-65208083

**** Recalculated ****

25 Lewis & Clark County

0503 Augusta H S

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		177.14	83.42
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits		925.13	830.32
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits		4,667.05	5,225.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>65,227.61</u>	<u>59,066.66</u>

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					29,230.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					66,177.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					59,066.66	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					36,341.25	(5)



Trustees' Financial Summary

FY2014-15

Submit ID: 0503-65208083

**** Recalculated ****

25 Lewis & Clark County

0503 Augusta H S

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
036	Insectaria 13-14	
	6100 Material Prior Period Revenue Adjustments	-25.80
042	Insectaria 14-15	
	1900 Other Revenue from Local Sources	656.15
390	Vo Ed All Career & Tech Ed Programs	
	3900 State Career & Technical Ed Entitlement	2,380.00
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	13,475.37
456	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	924.00
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
800	Vehicle Sale Proceeds	
	5200 Sale or Compensation for Loss of Assets	1,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>19,759.72</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2014 Value	2015 Value
042	Insectaria 14-15				
	390		State Career & Technical Ed Entitlement - Undistributed		
		1XXX	Instruction		
			1XX Personal Services - Salaries		603.75
			2XX Personal Services - Employee Benefits		52.40
			042 Subtotal		<u>656.15</u>
390	Vo Ed All Career & Tech Ed Programs				
	392		State Career & Technical Ed Entitlement - Business		
		1XXX	Instruction		
			6XX Supplies and Materials		414.63
	394		State Career & Technical Ed Entitlement - Family & Consumer Sciences		
		1XXX	Instruction		
			6XX Supplies and Materials		218.00
	395		State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts		
		1XXX	Instruction		
			4XX Purchased Property Services		205.28
			6XX Supplies and Materials		452.73



Trustees' Financial Summary

FY2014-15

Submit ID: 0503-65208083

**** Recalculated ****

25 Lewis & Clark County

0503 Augusta H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2014 Value	2015 Value
	397	State Career & Technical Ed Entitlement - Trades & Industry				
		1XXX	Instruction			
			5XX	Other Purchased Services		121.19
			6XX	Supplies and Materials		712.63
				390 Subtotal		<u>2,124.46</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		656.52
				412 Subtotal		<u>656.52</u>
456	Vo Ed Carl Perkins Basic Grant					
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant				
		1XXX	Instruction			
			5XX	Other Purchased Services		361.68
			6XX	Supplies and Materials		561.76
				456 Subtotal		<u>923.44</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>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:						<u><u>5,210.57</u></u>

Schedule Of Changes Worksheet					Fund Code 15	
Beginning Fund Balance					53,651.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					19,759.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,210.57	(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	365.90	(4b)	-365.90
					-365.90	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					67,835.18	(5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
036 Insectaria 13-14	-25.80	0.00	-25.80
042 Insectaria 14-15	656.15	656.15	0.00
390 Vo Ed All Career & Tech Ed Programs	2,380.00	2,124.46	255.54



Trustees' Financial Summary

FY2014-15

Submit ID: 0503-65208083

**** Recalculated ****

25 Lewis & Clark County

0503 Augusta H S

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	13,475.37	656.52	12,818.85
456 Vo Ed Carl Perkins Basic Grant	924.00	923.44	0.56
590 IDEA Part B (Trans from Coop)	0.00	0.00	0.00
592 IDEA Part B	850.00	850.00	0.00
800 Vehicle Sale Proceeds	1,500.00	0.00	1,500.00
Total	19,759.72	5,210.57	14,549.15



Trustees' Financial Summary

FY2014-15

Submit ID: 0503-65208083

**** Recalculated ****

25 Lewis & Clark County

0503 Augusta H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18	
PRC	Revenue		2014 Value	2015 Value
	1982 Summer Session - Driver's Education Fees		450.00	1,350.00
	3260 State Driver's Education Reimbursement		583.31	816.61
	6100 Material Prior Period Revenue Adjustments		0.00	-6,622.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			1,033.31	-4,455.73

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 18	
PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	1,642.50	0.00
			2XX Personal Services - Employee Benefits	9.12	0.00
			5XX Other Purchased Services	195.00	486.87
			6XX Supplies and Materials	0.00	99.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,846.62	586.53

Schedule Of Changes Worksheet						Fund Code 18
Beginning Fund Balance						9,235.36 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						-4,455.73 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						586.53 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						4,193.10 (5)



Trustees' Financial Summary

FY2014-15

Submit ID: 0503-65208083

**** Recalculated ****

25 Lewis & Clark County

0503 Augusta H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2014 Value	2015 Value
	1910 Rentals	6,180.00	5,947.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>6,180.00</u>	<u>5,947.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials	425.00	501.46
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	0.00	2,163.92
			6XX Supplies and Materials	91.96	66.28
			8XX Other Expenditures	200.00	338.44
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>716.96</u>	<u>3,070.10</u>

Schedule Of Changes Worksheet

Fund Code 20

Beginning Fund Balance	11,647.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,947.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,070.10	(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)	14,524.76	(5)



Trustees' Financial Summary

FY2014-15

Submit ID: 0503-65208083

**** Recalculated ****

25 Lewis & Clark County

0503 Augusta H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2014 Value	2015 Value
	3281 State Technology Aid	1,092.43	499.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,092.43</u>	<u>499.50</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	2,600.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	499.50	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,080.65	(5)



Trustees' Financial Summary

FY2014-15

Submit ID: 0503-65208083

**** Recalculated ****

25 Lewis & Clark County

0503 Augusta H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2014 Value	2015 Value
1900	Other Revenue from Local Sources	1,320.65	154.27
3445	State Combined Fund School Block Grant	1,011.54	1,309.46
3447	SB96 Combined Block Grant Reimbursement	0.00	127.83
5200	Sale or Compensation for Loss of Assets	375.50	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,707.69	1,591.56

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
			8XX Other Expenditures	0.00	400.00
23XX Support Services - General Administration					
			6XX Supplies and Materials	0.00	1,088.45
25XX Support Services - Business					
			6XX Supplies and Materials	0.00	472.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	2,412.47

Schedule Of Changes Worksheet Fund Code 29

Beginning Fund Balance	25,320.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,591.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,412.47	(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)	24,499.91	(5)



Trustees' Financial Summary

FY2014-15

Submit ID: 0503-65208083

**** Recalculated ****

25 Lewis & Clark County

0503 Augusta H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2014 Value	2015 Value
	1110 District Tax Levy	0.00	14.66
	1190 Penalties and Interest on Taxes	0.00	10.00
	6100 Material Prior Period Revenue Adjustments	-5.88	0.00
898 SB348 Safety Measure Bill			
	5301 School Safety and Security Transfer	11,814.06	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>11,808.18</u>	<u>24.66</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	829.87	0.00
			6XX Supplies and Materials	2,260.27	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	2,361.27
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>3,393.20</u>	<u>7,053.27</u>

Schedule Of Changes Worksheet Fund Code 61

Beginning Fund Balance	48,463.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	24.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,053.27	(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)	41,434.62	(5)



Trustees' Financial Summary

FY2014-15

Submit ID: 0503-65208083

**** Recalculated ****

25 Lewis & Clark County

0503 Augusta H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 81

PRC	Revenue	2014 Value	2015 Value
	1900 Other Revenue from Local Sources	1,136.24	0.00
	1920 Contributions/Donations from Private Sources	550.00	0.00
841	Oscar Kenck Foundation Scholarships		
	1920 Contributions/Donations from Private Sources	17,500.00	14,500.00
842	Pepsi Scholarship Money		
	1920 Contributions/Donations from Private Sources	300.00	0.00
845	3Rivers Bannar Scholarship		
	1920 Contributions/Donations from Private Sources	500.00	500.00
846	The Cobb Foundation		
	1920 Contributions/Donations from Private Sources	2,000.00	4,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		21,986.24	19,000.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81

PRC	Program	Function	Object	2014 Value	2015 Value
841	Oscar Kenck Foundation Scholarships				
	890 Other Community Services				
		33XX Community Services			
			870 Student Scholarships	6,650.00	16,300.00
842	Pepsi Scholarship Money				
	890 Other Community Services				
		33XX Community Services			
			870 Student Scholarships	0.00	300.00
845	3Rivers Bannar Scholarship				
	890 Other Community Services				
		33XX Community Services			
			870 Student Scholarships	0.00	500.00
846	The Cobb Foundation				
	890 Other Community Services				
		33XX Community Services			
			870 Student Scholarships	2,250.00	2,200.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				8,900.00	19,300.00



Trustees' Financial Summary

FY2014-15

Submit ID: 0503-65208083

**** Recalculated ****

25 Lewis & Clark County

0503 Augusta H S

Schedule Of Changes Worksheet

Fund Code 81

Beginning Fund Balance						30,256.02 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						19,000.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						19,300.00 (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)						29,956.02 (5)



Trustees' Financial Summary

FY2014-15

Submit ID: 0503-65208083

**** Recalculated ****

25 Lewis & Clark County

0503 Augusta H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 84	
PRC	Revenue		2014 Value	2015 Value
	1510 Interest Earnings		0.00	68.58
	1700 Student Extracurricular Activity Receipts		61,783.56	54,782.97
	6100 Material Prior Period Revenue Adjustments		-536.94	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			61,246.62	54,851.55

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 84	
PRC	Program	Function	Object	2014 Value	2015 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	62,656.91	51,729.78
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				62,656.91	51,729.78

Schedule Of Changes Worksheet						Fund Code 84	
Beginning Fund Balance						42,052.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						54,851.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						51,729.78	(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)						45,173.89	(5)



Trustees' Financial Summary

FY2014-15

Submit ID: 0503-65208083

**** Recalculated ****

25 Lewis & Clark County

0503 Augusta H S

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	5,410.28	8,599.30
XX	39X 1XXX 112	Certified Teacher Staff Salaries	41,243.60	46,252.89
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	159,091.96	171,256.07
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	759.74	1,816.55
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	210.00	199.00
XX	XXX 26XX 41X	Energy Utility Services	18,304.38	17,404.42
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



Trustees' Financial Summary

FY2014-15

Submit ID: 0503-65208083

**** Recalculated ****

25 Lewis & Clark County

0503 Augusta H S

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	4,110.75
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	4,110.75

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,370.25
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	5,919.48
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	11,608.90
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred 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: 98%



Trustees' Financial Summary

FY2014-15

Submit ID: 0503-65208083

**** Recalculated ****

25 Lewis & Clark County

0503 Augusta H S

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	8,599.30	0.00	0.00	0.00	0.00
280	1XXX	2XX	2,557.42	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	452.18	0.00	0.00	0.00	0.00
Totals			11,608.90	0.00	0.00	0.00	0.00

11,608.90

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. 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: 0503-65208083

**** Recalculated ****

25 Lewis & Clark County

0503 Augusta H S

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

Governmental	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land Improvements	4,565.00	0.00	0.00	0.00	4,565.00
Buildings	361,420.00	0.00	0.00	0.00	361,420.00
Machinery and Equipment	232,200.00	0.00	60,599.00	0.00	292,799.00
Totals at Historical Cost	598,185.00	0.00	60,599.00	0.00	658,784.00
Depreciation					
Improvement Accum	2,280.00	228.00	0.00	0.00	2,508.00
Building Accum	174,927.00	4,539.00	0.00	0.00	179,466.00
Machinery and Equipment Accum	148,550.00	25,558.00	0.00	0.00	174,108.00
Total Accumulated Depreciation	325,757.00	30,325.00	0.00	0.00	356,082.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	272,428.00	-30,325.00	60,599.00	0.00	302,702.00

* 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: 0503-65208083

**** Recalculated ****

25 Lewis & Clark County

0503 Augusta H S

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	14,372.24	2,295.38	0.00	0.00	16,667.62	0.00	16,667.62
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	84,729.24	6,030.38	0.00	0.00	90,759.62	0.00	90,759.62

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: 0503-65208083

**** Recalculated ****

25 Lewis & Clark County

0503 Augusta H S

Net Pension Liability FY2015

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	0.00	105,457.71	0.00	105,457.71
Net Pension - TRS	0.00	172,006.14	0.00	172,006.14