



Trustees' Financial Summary

FY2002-03

Submit ID: 0527-5922338

27 Lincoln County
0527 Eureka Elem

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

Trustees' Financial Summary due to Office of Public Instruction 2nd Monday in September

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 Lora Johnson

Phone #: (406) 297-5650

(Signature)

(Date)

Chair, Board of Trustees Frank Dierman Jr

(Signature)

(Date)

County Superintendent Ron Higgins

(Signature)

(Date)

Software

Accounting Package: Computer Software Associates

For FY03 did the district employ a certified special education director? Yes

As reported on Annual Data Collection (ADC), the district employs 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. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

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



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PRC	Title	Project Type	Project Number	CFDA #
122	Title I Part A	FEDERAL	2705273120	84.010A
123	Title VI -Innov Ed Prog Strat	FEDERAL	2705273902	84.298
128	Tech Fund Lincoln Electic	LOCAL		
270	Gifted & Talented	STATE	NA	State
277	IDEA-B	FEDERAL	2705277702	84.027A
279	IDEA-Preschool Section 619	FEDERAL	2705277902ALLO	84.173A
286	Title IV Drug Free Schools	FEDERAL	2705271601	84.1846
288	Title II Eisenhower Math/Sci	FEDERAL	2705271501	84.168
293	Title I, Part A, Improving Basic Programs	FEDERAL	2705273103	84.010A
299	Class Size Reduction	FEDERAL	2705276201	84.340
303	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	2705271403	84.367
313	Title II, Part D, Ed Technology	FEDERAL	2705276003	84.318
328	MUSIC	LOCAL		
333	Title IV, Part A, Safe & Drug-Free	FEDERAL	2705271603	84.186A
353	Title V, Part A, Innovative Programs	FEDERAL	2705273903	84.298
354	Speech Medicaid	STATE	na	
377	Special Ed Training/Lindamood	LOCAL		
386	Title IV Drug Free Schools	FEDERAL	2705271602	84.1846
388	Title II Eisenhower Math/Sci	FEDERAL	2705271502	84.168
412	REAP	FEDERAL	S358A023013	84.58A
500	Interbel Tech	LOCAL	N/A	Local
550	Energy	LOCAL	N/A	Local
563	IDEA, Part B, Children w/Disabilities	FEDERAL	2705277703ALLO	84.027
565	21st Century Comm Learning	FEDERAL	S287B011570	84.287
566	Local 21St Century Donations	LOCAL		
570	OCCUPATIONAL THERAPY	STATE	N/A	
571	Medicaid Speech Therapy	STATE	N/A	State
573	IDEA-Preschool Section 619	FEDERAL	2705277903ALLO	84.173A
579	District #17 Donation	LOCAL		
890	Forest Fire Assistance	LOCAL		

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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	370,747.49	55,414.96	127,655.68	6,327.48
02	Taxes Receivable - Real and Personal (120-149)	56,804.98	4,784.26	609.33	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	19.04			565.44
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	427,571.51	60,199.22	128,265.01	6,892.92
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	3,423.41	1,864.38		
25	Deferred Revenue (680)	56,804.98	4,784.26	609.33	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	60,228.39	6,648.64	609.33	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	74,539.33	70.71		
48	Fund Balance for Budget (961-970)	292,803.79	53,479.87	127,655.68	6,892.92
52	TOTAL FUND BALANCE/EQUITY	367,343.12	53,550.58	127,655.68	6,892.92
53	TOTAL LIABILITIES AND FUND BALANCE	427,571.51	60,199.22	128,265.01	6,892.92



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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)		152,383.36	30,110.71	4,419.39
02	Taxes Receivable - Real and Personal (120-149)				145.93
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			53,013.98	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		152,383.36	83,124.69	4,565.32
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			33,280.97	
25	Deferred Revenue (680)			5,321.59	145.93
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			38,602.56	145.93
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			411.91	
48	Fund Balance for Budget (961-970)		152,383.36	44,110.22	4,419.39
52	TOTAL FUND BALANCE/EQUITY		152,383.36	44,522.13	4,419.39
53	TOTAL LIABILITIES AND FUND BALANCE		152,383.36	83,124.69	4,565.32

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			2,583.93	2,149.41
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			2,583.93	2,149.41
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			2,583.93	2,149.41
52	TOTAL FUND BALANCE/EQUITY			2,583.93	2,149.41
53	TOTAL LIABILITIES AND FUND BALANCE			2,583.93	2,149.41

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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			20,242.30	
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			20,242.30	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			2,942.00	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			2,942.00	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			17,300.30	
52	TOTAL FUND BALANCE/EQUITY			17,300.30	
53	TOTAL LIABILITIES AND FUND BALANCE			20,242.30	

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	51.30	13,888.14		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	51.30	13,888.14		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	51.30	13,888.14		
52	TOTAL FUND BALANCE/EQUITY	51.30	13,888.14		
53	TOTAL LIABILITIES AND FUND BALANCE	51.30	13,888.14		

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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,513,336.31			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	1,513,336.31			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	1,513,336.31			
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	1,513,336.31			
53	TOTAL LIABILITIES AND FUND BALANCE	1,513,336.31			



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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		-1,968.90		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		2,020.00		
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		51.10		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)		51.09		
52	TOTAL FUND BALANCE/EQUITY		51.09		
53	TOTAL LIABILITIES AND FUND BALANCE		51.09		



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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			8,304.57	
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			8,304.57	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)			8,304.57	
52	TOTAL FUND BALANCE/EQUITY			8,304.57	
53	TOTAL LIABILITIES AND FUND BALANCE			8,304.57	



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - A FUND (90)	AGENCY - B FUND (91)	AGENCY - C FUND (92)	AGENCY - D FUND (93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
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)				
10	Land and Land Improvements (311-322)			109,581.97	
11	Buildings and Building Improvements (331 & 332)			626,122.00	
12	Machinery and Equipment (341 & 342)			366,144.30	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				2,149.41
15	Amounts to be Provided (404-406)				1,656,357.24
20	TOTAL ASSETS AND OTHER DEBITS			1,101,848.27	1,658,506.65
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
27	Bonds Payable - Noncurrent (710)				1,500,000.00
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				11,020.00
31	Compensated Absences Payable (760)				147,486.65
35	TOTAL LIABILITIES				1,658,506.65
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			1,101,848.27	
52	TOTAL FUND BALANCE/EQUITY			1,101,848.27	
53	TOTAL LIABILITIES AND FUND BALANCE			1,101,848.27	1,658,506.65



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01 - General Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	454,436.22	454,080.69
1112 District Levy - Personal Property	29,850.76	20,917.80
1113 District Levy - Heavy Motor Vehicles	901.34	891.85
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	40,344.34
1190 Penalties and Interest on Taxes	4,672.87	6,678.25
1510 Interest Earnings	7,962.42	4,709.66
1900 Other Revenue from Local Sources	0.00	1,407.15
3110 Direct State Aid	915,907.36	924,419.82
3115 State Spec Ed Allowable Cost Pymt to Districts	112,449.72	124,053.00
3120 State Guaranteed Tax Base Aid	275,271.98	281,718.00
3440 State HB20/SB417 Prop Tax Reimb	14,337.45	12,604.14
3444 State School Block Grant	248,333.08	242,019.80
6100 Material Prior Period Revenue Adjustments	4,578.15	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,068,701.35	2,113,844.50

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	897,425.60	905,548.30
2XX Personal Services - Employee Benefits	163,558.30	162,254.21
3XX Purchased Professional and Technical Services	840.73	1,844.63
4XX Purchased Property Services	1,363.60	1,676.00
5XX Other Purchased Services	1,434.14	930.69
6XX Supplies and Materials	81,815.15	95,553.40
7XX Property and Equipment Acquisition	6,117.18	1,180.00
810 Dues and Fees	5,403.00	4,766.41
8XX Other Expenditures	4,545.28	2,756.97
21XX Support Services - Students		
1XX Personal Services - Salaries	57,876.84	73,147.02
2XX Personal Services - Employee Benefits	6,751.05	11,145.50
3XX Purchased Professional and Technical Services	1,587.79	1,234.96
5XX Other Purchased Services	565.20	180.00
6XX Supplies and Materials	869.24	819.15
222X Educational Media Services		
1XX Personal Services - Salaries	60,358.50	62,870.75
2XX Personal Services - Employee Benefits	9,995.63	9,745.81
3XX Purchased Professional and Technical Services	633.00	0.00
5XX Other Purchased Services	0.00	143.45
6XX Supplies and Materials	11,785.31	9,350.05



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01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	222X	Educational Media Services			
		8XX	Other Expenditures	0.00	769.00
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	60,060.28	62,132.75
		2XX	Personal Services - Employee Benefits	13,325.60	13,966.96
		3XX	Purchased Professional and Technical Services	10,452.31	13,523.85
		4XX	Purchased Property Services	209.32	236.09
		5XX	Other Purchased Services	12,564.48	15,131.24
		6XX	Supplies and Materials	2,441.81	4,277.79
		7XX	Property and Equipment Acquisition	650.00	638.50
		810	Dues and Fees	2,518.10	2,354.50
		8XX	Other Expenditures	7,270.48	1,448.72
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	118,859.35	123,601.04
		2XX	Personal Services - Employee Benefits	22,514.69	22,344.25
		3XX	Purchased Professional and Technical Services	3,527.00	2,612.00
		4XX	Purchased Property Services	583.10	402.65
		5XX	Other Purchased Services	8,878.59	9,346.64
		6XX	Supplies and Materials	4,889.59	5,760.34
		810	Dues and Fees	834.00	1,636.50
		8XX	Other Expenditures	1,097.55	2,170.29
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	61,894.92	70,054.67
		2XX	Personal Services - Employee Benefits	19,121.87	21,291.19
		3XX	Purchased Professional and Technical Services	63.33	17.50
		4XX	Purchased Property Services	56,130.97	58,031.32
		5XX	Other Purchased Services	5,086.76	5,349.27
		6XX	Supplies and Materials	45,399.95	42,361.96
		7XX	Property and Equipment Acquisition	10,847.90	2,908.06
		810	Dues and Fees	611.67	202.52
		8XX	Other Expenditures	285.34	182.00
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	0.00	24,950.00
	52XX	Capital Leases or Long Term Notes with Board of Investm			
		840	Principal On Debt	8,545.32	0.00
270	Gifted and Talented				
	1XXX	Instruction			
		5XX	Other Purchased Services	48.18	0.00
		6XX	Supplies and Materials	309.75	0.00

Trustees' Financial Summary

FY2002-03

Submit ID: 0527-5922338

27 Lincoln County

0527 Eureka Elem

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	115,089.26	127,487.14
		2XX	Personal Services - Employee Benefits	25,888.58	25,070.93
		3XX	Purchased Professional and Technical Services	150.00	141.70
		4XX	Purchased Property Services	75.00	0.00
		5XX	Other Purchased Services	2,599.13	2,234.73
		6XX	Supplies and Materials	4,584.98	3,960.24
		7XX	Property and Equipment Acquisition	1,109.91	522.92
		8XX	Other Expenditures	0.00	15.45
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	39,608.19	43,230.08
		2XX	Personal Services - Employee Benefits	8,132.74	6,995.91
		3XX	Purchased Professional and Technical Services	9,457.44	4,189.78
		4XX	Purchased Property Services	0.00	26.25
		5XX	Other Purchased Services	1,160.05	528.16
		6XX	Supplies and Materials	2,917.86	4,715.62
		8XX	Other Expenditures	0.00	15.92
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	15,952.00	16,645.62
		2XX	Personal Services - Employee Benefits	2,174.74	4,902.88
		5XX	Other Purchased Services	0.00	794.41
		6XX	Supplies and Materials	0.00	200.85
		810	Dues and Fees	0.00	105.00
		8XX	Other Expenditures	0.00	40.56
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	2,942.56	3,366.99
		2XX	Personal Services - Employee Benefits	81.09	149.55
		5XX	Other Purchased Services	0.00	93.37
		6XX	Supplies and Materials	305.71	1,318.23
	34XX	Extracurricular - Activities			
		3XX	Purchased Professional and Technical Services	75.00	0.00
		5XX	Other Purchased Services	282.48	381.44
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	2,412.64	1,771.02
		2XX	Personal Services - Employee Benefits	56.54	74.78
		5XX	Other Purchased Services	0.00	86.45
		6XX	Supplies and Materials	1,431.56	1,458.31



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0527 Eureka Elem

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value	
720	School Sponsored Athletics					
	35XX	Extracurricular - Athletics				
		1XX	Personal Services - Salaries	16,468.18	17,556.21	
		2XX	Personal Services - Employee Benefits	32.91	64.89	
		3XX	Purchased Professional and Technical Services	1,678.50	1,844.00	
		4XX	Purchased Property Services	0.00	447.70	
		5XX	Other Purchased Services	51.79	0.00	
		6XX	Supplies and Materials	2,263.44	1,134.83	
		810	Dues and Fees	100.00	42.50	
910	Food Services					
	31XX	Food Services				
		1XX	Personal Services - Salaries	14,754.87	8,310.23	
		2XX	Personal Services - Employee Benefits	2,811.08	2,376.83	
		4XX	Purchased Property Services	660.25	605.17	
		6XX	Supplies and Materials	105.82	0.00	
270	Gifted & Talented					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			5XX	Other Purchased Services	0.00	1,013.12
			6XX	Supplies and Materials	0.00	841.19
		270 Subtotal		0.00	1,854.31	
		Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		2,067,362.05	2,137,609.86	



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01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					402,004.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,113,844.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,137,609.86	(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	74,539.33	Less Last Year	85,434.98	(4b)	-10,895.65	
					-10,895.65	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					367,343.12	(5)



Trustees' Financial Summary

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27 Lincoln County
0527 Eureka Elem

10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	37,572.20	44,710.88
1112	District Levy - Personal Property	1,925.28	1,839.55
1113	District Levy - Heavy Motor Vehicles	72.23	82.05
1190	Penalties and Interest on Taxes	213.36	444.75
1510	Interest Earnings	357.99	283.61
1900	Other Revenue from Local Sources	0.00	30.45
2220	County On-Schedule Trans Reimb	52,235.27	52,644.14
3210	State On-Schedule Trans Reimb	52,235.28	52,644.16
3440	State HB20/SB417 Prop Tax Reimb	2,624.96	2,330.82
3444	State School Block Grant	11,615.44	11,320.15
6100	Material Prior Period Revenue Adjustments	-2.03	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>158,849.98</u>	<u>166,330.56</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	23,288.31	24,439.43
2XX	Personal Services - Employee Benefits	4,993.93	5,503.69
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	1,345.55	1,531.58
5XX	Other Purchased Services	0.00	92.94
6XX	Supplies and Materials	0.00	546.61
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	76,119.87	77,410.27
2XX	Personal Services - Employee Benefits	15,917.68	17,095.84
3XX	Purchased Professional and Technical Services	475.23	874.86
4XX	Purchased Property Services	11,099.14	3,334.67
5XX	Other Purchased Services	8,197.78	8,959.67
6XX	Supplies and Materials	10,146.79	9,775.24
810	Dues and Fees	0.00	4.96
8XX	Other Expenditures	59.52	94.05
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>151,643.80</u>	<u>149,663.81</u>



Trustees' Financial Summary

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0527 Eureka Elem

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						37,821.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						166,330.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						149,663.81	(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	70.71	Less Last Year	1,008.54	(4b)		-937.83	
						-937.83	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						53,550.58	(5)



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0527 Eureka Elem

11 - Bus Depreciation Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	15,519.79	1,264.50
1112	District Levy - Personal Property	979.16	317.26
1113	District Levy - Heavy Motor Vehicles	27.43	7.81
1190	Penalties and Interest on Taxes	134.26	217.60
1510	Interest Earnings	3,922.12	2,120.18
1900	Other Revenue from Local Sources	0.00	1.57
3440	State HB20/SB417 Prop Tax Reimb	873.88	459.08
3444	State School Block Grant	4,599.41	4,482.48
6100	Material Prior Period Revenue Adjustments	5.72	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>26,061.77</u>	<u>8,870.48</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
7XX	Property and Equipment Acquisition	25,152.53	24,572.06
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>25,152.53</u>	<u>24,572.06</u>



Trustees' Financial Summary

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0527 Eureka Elem

11 - Bus Depreciation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					143,357.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					8,870.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					24,572.06	(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)					127,655.68	(5)



Trustees' Financial Summary

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27 Lincoln County

0527 Eureka Elem

12 - School Food Services Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	36.35	3.21
1611	National School Lunch Program	48,545.63	47,450.11
1900	Other Revenue from Local Sources	3,035.00	2,910.00
3220	State Food Services Match	930.07	0.00
4550	Federal Child Nutrition	94,266.98	101,205.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>146,814.03</u>	<u>151,568.56</u>

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

PRC Program Function Object		2002 Value	2003 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	51,999.67	54,373.22
	2XX Personal Services - Employee Benefits	19,987.38	14,442.47
	3XX Purchased Professional and Technical Services	998.60	953.75
	4XX Purchased Property Services	6,816.23	4,205.47
	5XX Other Purchased Services	0.00	10.80
	6XX Supplies and Materials	69,658.53	71,965.34
	810 Dues and Fees	0.00	25.00
	8XX Other Expenditures	15.00	381.39
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>149,475.41</u>	<u>146,357.44</u>



Trustees' Financial Summary

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27 Lincoln County

0527 Eureka Elem

12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance					1,681.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					151,568.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					146,357.44	(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)					6,892.92	(5)



Trustees' Financial Summary

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27 Lincoln County
0527 Eureka Elem

14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	1,985.44	1,723.67
2240	County Retirement Distribution	311,701.80	337,568.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>313,687.24</u>	<u>339,291.92</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	173,688.82	140,812.20
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	9,631.19	11,061.75
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	9,181.21	9,569.34
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	12,389.36	12,911.54
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	17,914.68	18,507.16
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	8,879.96	9,968.00
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	9,960.43	10,457.94
277	Federal Individuals with Disabilities Education Act (IDEA)		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	5,435.39	0.00
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	3,809.80	0.00
279	Federal Individuals with Disabilities Education Act (IDEA)		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	1,072.55	0.00
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	17,447.27	18,591.63
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	8,507.15	6,607.33



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0527 Eureka Elem

14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
280	Special Education - Local and State				
	24XX	Support Services - School Administration			
		2XX	Personal Services - Employee Benefits	0.00	2,528.29
291	Federal Title I Grant - Educationally Deprived/Compensat				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	14,013.34	0.00
299	Miscellaneous OPI and Non-OPI Federal Grants/Loans				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	6,434.38	0.00
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	19,571.70
430	Title II, Part A, Teacher & Principal Training & Recruiting				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	11,302.07
456	IDEA, Part B, Children with Disabilities				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	11,502.27
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	0.00	495.51
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	465.76	0.00
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	313.83	259.04
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	2,178.00	2,096.70
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	9,651.07	8,769.82
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>310,974.19</u>	<u>295,012.29</u>



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14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					108,103.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					339,291.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					295,012.29	(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)					152,383.36	(5)

Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
122 Title I Part A	
4200 Title I, Part A, Improving Basic Programs	31,741.24
123 Title VI -Innov Ed Prog Strat	
4350 Title V, Part A, Innovative Programs	1,436.42
128 Tech Fund Lincoln Electic	
1920 Contributions/Donations from Private Sources	1,172.66
286 Title IV Drug Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	634.52
288 Title II Eisenhower Math/Sci	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	290.00
293 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	161,061.74
299 Class Size Reduction	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	329.32
303 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	84,525.68
313 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	6,112.73
333 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	7,520.97
353 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	8,886.00
377 Special Ed Training/Lindamood	
1920 Contributions/Donations from Private Sources	1,416.00
412 REAP	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	794.33
550 Energy	
1920 Contributions/Donations from Private Sources	1,143.96
563 IDEA, Part B, Children w/Disabilities	
4560 IDEA, Part B, Children with Disabilities	100,150.12
565 21st Century Comm Learning	
4340 Title IV, Part B, 21st Century Community Learning Centers	292,469.24
566 Local 21St Century Donations	
1510 Interest Earnings	38.64
1900 Other Revenue from Local Sources	900.00
1920 Contributions/Donations from Private Sources	3,370.54



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
566 Subtotal	4,309.18
571 Medicaid Speech Therapy	
1510 Interest Earnings	96.46
3354 Medicaid - Speech Therapy	9,677.81
571 Subtotal	9,774.27
573 IDEA-Preschool Section 619	
4570 IDEA Preschool	7,642.75
579 District #17 Donation	
1920 Contributions/Donations from Private Sources	7,100.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	728,511.13

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

PRC Program Function Object	2003 Value
122 Title I Part A	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	21,810.70
2XX Personal Services - Employee Benefits	4,278.90
6XX Supplies and Materials	5,651.64
122 Subtotal	31,741.24
123 Title VI -Innov Ed Prog Strat	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
5XX Other Purchased Services	1,436.42
286 Title IV Drug Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
21XX Support Services - Students	
6XX Supplies and Materials	517.43
221X Improvement of Instruction Services	
5XX Other Purchased Services	117.09



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
286 Subtotal	634.52
288 Title II Eisenhower Math/Sci	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
5XX Other Purchased Services	290.00
293 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	132,026.84
2XX Personal Services - Employee Benefits	25,634.72
6XX Supplies and Materials	1,930.04
21XX Support Services - Students	
6XX Supplies and Materials	331.50
221X Improvement of Instruction Services	
5XX Other Purchased Services	1,138.64
293 Subtotal	161,061.74
299 Class Size Reduction	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
5XX Other Purchased Services	329.32
303 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	48,836.93
2XX Personal Services - Employee Benefits	2,286.61
5XX Other Purchased Services	1,104.12
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	5,770.50
5XX Other Purchased Services	11,184.07
435 Title V, Part A, Innovative Programs	
21XX Support Services - Students	
1XX Personal Services - Salaries	15,343.45
303 Subtotal	84,525.68



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
313 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
3XX Purchased Professional and Technical Services	982.73
7XX Property and Equipment Acquisition	5,130.00
	6,112.73
313 Subtotal	
328 MUSIC	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	100.00
333 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
1XX Personal Services - Salaries	3,340.40
3XX Purchased Professional and Technical Services	2,695.00
5XX Other Purchased Services	29.02
6XX Supplies and Materials	1,456.55
	7,520.97
333 Subtotal	
353 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	7,381.25
2XX Personal Services - Employee Benefits	41.00
5XX Other Purchased Services	1,463.75
	8,886.00
353 Subtotal	
412 REAP	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	154.13
5XX Other Purchased Services	640.26
	794.39
412 Subtotal	



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
550 Energy	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	39.70
563 IDEA, Part B, Children w/Disabilities	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	41,711.23
2XX Personal Services - Employee Benefits	751.21
3XX Purchased Professional and Technical Services	248.54
5XX Other Purchased Services	4,895.67
6XX Supplies and Materials	1,892.95
21XX Support Services - Students	
1XX Personal Services - Salaries	6,298.65
3XX Purchased Professional and Technical Services	786.97
5XX Other Purchased Services	1,607.00
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	12,360.00
5XX Other Purchased Services	7,891.33
6XX Supplies and Materials	45.50
24XX Support Services - School Administration	
1XX Personal Services - Salaries	19,731.59
5XX Other Purchased Services	1,929.48
	100,150.12
565 21st Century Comm Learning	
434 Title IV, Part B, 21st Century Community Learning Center	
1XXX Instruction	
1XX Personal Services - Salaries	176,335.54
2XX Personal Services - Employee Benefits	28,256.42
3XX Purchased Professional and Technical Services	6,935.60
5XX Other Purchased Services	5,209.84
6XX Supplies and Materials	28,042.86
8XX Other Expenditures	205.90
21XX Support Services - Students	
1XX Personal Services - Salaries	5,669.91
2XX Personal Services - Employee Benefits	807.28
3XX Purchased Professional and Technical Services	1,601.60
4XX Purchased Property Services	654.83



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
434 Title IV, Part B, 21st Century Community Learning Center	
21XX Support Services - Students	
6XX Supplies and Materials	8,573.45
24XX Support Services - School Administration	
1XX Personal Services - Salaries	13,953.36
2XX Personal Services - Employee Benefits	2,801.17
3XX Purchased Professional and Technical Services	40.00
4XX Purchased Property Services	7.50
5XX Other Purchased Services	4,831.17
6XX Supplies and Materials	260.10
26XX Operation and Maintenance of Plant Services	
1XX Personal Services - Salaries	511.86
4XX Purchased Property Services	471.04
27XX Student Transportation Services	
1XX Personal Services - Salaries	7,250.16
2XX Personal Services - Employee Benefits	49.65
	292,469.24
565 Subtotal	
566 Local 21st Century Donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	2,917.22
810 Dues and Fees	900.00
	3,817.22
566 Subtotal	
571 Medicaid Speech Therapy	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2,066.53
6XX Supplies and Materials	14.00
	2,080.53
571 Subtotal	
573 IDEA-Preschool Section 619	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	7,615.06
2XX Personal Services - Employee Benefits	27.69



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
573 Subtotal	7,642.75
890 Forest Fire Assistance	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	150.26
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 709,782.83

Schedule of Changes Worksheet

Beginning Fund Balance	25,381.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	728,511.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	709,782.83	(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 411.91 Less Last Year 0.00	(4b)	411.91
	411.91	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	44,522.13	(5)



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15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
122 Title I Part A	31,741.24	31741.24	.00
123 Title VI -Innov Ed Prog Strat	1,436.42	1436.42	.00
128 Tech Fund Lincoln Electic	1,172.66	0.00	1172.66
270 Gifted & Talented	0.00	1854.31	-1854.31
270 Gifted & Talented	0.00	0.00	.00
277 IDEA-B	0.00	0.00	.00
279 IDEA-Preschool Section 619	0.00	0.00	.00
286 Title IV Drug Free Schools	634.52	634.52	.00
288 Title II Eisenhower Math/Sci	290.00	290.00	.00
293 Title I, Part A, Improving Basic Programs	161,061.74	161061.74	.00
299 Class Size Reduction	329.32	329.32	.00
303 Title II, Part A, Teacher/Principal Train/Recruit	84,525.68	84525.68	.00
313 Title II, Part D, Ed Technology	6,112.73	6112.73	.00
328 MUSIC	0.00	100.00	-100.00
333 Title IV, Part A, Safe & Drug-Free	7,520.97	7520.97	.00
353 Title V, Part A, Innovative Programs	8,886.00	8886.00	.00
354 Speech Medicaid	0.00	0.00	.00
377 Special Ed Training/Lindamood	1,416.00	0.00	1416.00
386 Title IV Drug Free Schools	0.00	0.00	.00
388 Title II Eisenhower Math/Sci	0.00	0.00	.00
412 REAP	794.33	794.39	-.06
500 Interbel Tech	0.00	0.00	.00
550 Energy	1,143.96	39.70	1104.26
563 IDEA, Part B, Children w/Disabilities	100,150.12	100150.12	.00
565 21st Century Comm Learning	292,469.24	292469.24	.00
566 Local 21St Century Donations	4,309.18	3817.22	491.96
570 OCCUPATIONAL THERAPY	0.00	0.00	.00
571 Medicaid Speech Therapy	9,774.27	2080.53	7693.74
573 IDEA-Preschool Section 619	7,642.75	7642.75	.00
579 District #17 Donation	7,100.00	0.00	7100.00
890 Forest Fire Assistance	0.00	150.26	-150.26
Total	728,511.13	711,637.14	16,873.99



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17 - Adult Education Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	5,337.77	326.23
1112 District Levy - Personal Property	210.79	109.01
1113 District Levy - Heavy Motor Vehicles	10.01	0.00
1190 Penalties and Interest on Taxes	8.87	30.85
1510 Interest Earnings	28.80	78.55
3440 State HB20/SB417 Prop Tax Reimb	123.12	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,719.36	544.64

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

PRC Program Function Object	2002 Value	2003 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
5XX Other Purchased Services	0.00	215.37
6XX Supplies and Materials	0.00	1,629.24
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	1,844.61

Schedule of Changes Worksheet

Beginning Fund Balance	5,719.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	544.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,844.61	(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)	4,419.39	(5)



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20 - Lease-Rental Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	73.84	29.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	73.84	29.35

Schedule of Changes Worksheet

Beginning Fund Balance	2,554.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	29.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,583.93	(5)



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21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	61.11	32.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>61.11</u>	<u>32.66</u>

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 1XX Personal Services - Salaries	85.74	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>85.74</u>	<u>0.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance	2,116.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	32.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,149.41	(5)



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26 - Impact Aid Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	602.70	369.65
4820 Federal Impact Aid - Title VIII	11,625.73	5,535.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	12,228.43	5,905.22

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	0.00	8,084.00
4XX Purchased Property Services	12,252.86	6,001.00
5XX Other Purchased Services	166.97	224.41
6XX Supplies and Materials	0.00	0.21
810 Dues and Fees	62.50	62.50
8XX Other Expenditures	0.00	54.61
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	12,482.33	14,426.73

Schedule of Changes Worksheet

Beginning Fund Balance	25,821.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,905.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	14,426.73	(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)	17,300.30	(5)



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28 - Technology Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	362.05	51.30
3281 State Technology Aid	454.83	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	816.88	51.30

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	1,915.40	0.00
5XX Other Purchased Services	2,027.62	577.50
6XX Supplies and Materials	2,864.72	7,997.64
24XX Support Services - School Administration		
5XX Other Purchased Services	0.00	244.47
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	6,807.74	8,819.61

Schedule of Changes Worksheet

Beginning Fund Balance	8,819.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	51.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,819.61	(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)		51.30 (5)



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29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	53.64
3282 State Flexibility Fund Allocation	0.00	13,834.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	13,888.14

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,888.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	13,888.14	(5)



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60 - Building Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	1,023.36	7,075.30
5110 Sale of Bonds	0.00	1,501,739.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,023.36	1,508,814.37

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	0.00	5,058.70
4XX Purchased Property Services	5,219.43	5,246.70
5XX Other Purchased Services	0.00	176.04
6XX Supplies and Materials	0.00	644.99
4XXX Facilities Acquisition and Construction Services		
3XX Purchased Professional and Technical Services	0.00	5,500.00
5XX Other Purchased Services	0.00	144.00
7XX Property and Equipment Acquisition	0.00	8,602.53
8XX Other Expenditures	0.00	600.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,219.43	25,972.96



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60 - Building Fund

Schedule of Changes Worksheet

Beginning Fund Balance						30,494.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,508,814.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						25,972.96	(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)						1,513,336.31	(5)



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77 - Miscellaneous Internal Service Fund

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

PRC Revenue	2002 Value	2003 Value
1970 Services Provided Other Funds	10,300.00	10,100.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10,300.00	10,100.00

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

PRC Program Function Object	2002 Value	2003 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
2XX Personal Services - Employee Benefits	9,851.60	10,654.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	9,851.60	10,654.80

Schedule of Changes Worksheet

Beginning Fund Balance	605.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,100.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,654.80	(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)		51.10 (5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2002 Value	2003 Value
1900 Other Revenue from Local Sources	0.00	33,148.10
1XXX Revenues from Student Activities	33,692.93	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	33,692.93	33,148.10

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

PRC Program Function Object	2002 Value	2003 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	34,205.39	33,295.98
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	34,205.39	33,295.98

Schedule of Changes Worksheet

Beginning Fund Balance	8,452.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	33,148.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	33,295.98	(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)	8,304.57	(5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	18,288.63	20,004.76
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	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	56,841.80
b. Related Services Block Grant Entitlement	18945.70
c. Total Entitlements Subject to Reversion	75,787.50

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	100,797.38
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	241,647.22
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, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

All MAEFAIRS filers and paper filers must record the following adjusting entry in your General Fund as of 06/30:

<u>General Ledger</u>	<u>Debit</u>	<u>Credit</u>
X01-402 Revenue	0.00	
X01-680 Deferred Revenue		0.00

A Special Education Reversion Amount greater than zero on line (g) above reduces revenue 3115-State Special Education Allowable Cost Payment to Districts recorded in the Trustees' Financial Summary (TFS) General Fund (Fund 01). MAEFAIRS records the reduction of special education revenue on the TFS, however, paper filers must make the following adjusting entry on their books.

Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
--------------------------------------	------

Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

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



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	127,487.14	0.00	0.00	0.00
280	1XXX	2XX	25,070.93	0.00	0.00	0.00
280	1XXX	3XX	141.70	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	2,234.73	0.00	0.00	0.00
280	1XXX	6XX	3,960.24	0.00	0.00	0.00
280	1XXX	7XX	522.92	0.00	0.00	0.00
280	21XX	1XX	43,230.08	0.00	0.00	0.00
280	21XX	2XX	6,995.91	0.00	0.00	0.00
280	21XX	3XX	4,189.78	0.00	0.00	0.00
280	21XX	4XX	26.25	0.00	0.00	0.00
280	21XX	5XX	528.16	0.00	0.00	0.00
280	21XX	6XX	4,715.62	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00
280	24XX	1XX	16,645.62	0.00	0.00	0.00
280	24XX	2XX	4,902.88	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00
280	24XX	5XX	794.41	0.00	0.00	0.00
280	24XX	6XX	200.85	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00
Totals			241,647.22	0.00	0.00	0.00 241,647.22



Trustees' Financial Summary

FY2002-03

Submit ID: 0527-5922338

27 Lincoln County

0527 Eureka Elem

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.