



Trustees' Financial Summary

FY2002-03

Submit ID: 0528-6794444

27 Lincoln County

**** Recalculated ****

0528 Lincoln County H S

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.

Trustees' Financial Summary

FY2002-03

Submit ID: 0528-6794444

27 Lincoln County 0528 Lincoln County H S

**** Recalculated ****

PRC	Title	Project Type	Project Number	CFDA #
123	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	S358A023000	84.358
203	Title I, Part A, Improving Basic Programs	FEDERAL	2705273103	84.010A
222	Title I	FEDERAL	2705273100	84.010A
228	Local Technology Contributions	LOCAL		
271	Aggregate of Reimbursement	LOCAL	N/A	Local
328	Local Music Grant	LOCAL	N/A	Local
340	St Voed Home Ec	STATE	N/A	State
350	St Voed Tech Ed	STATE	N/A	State
360	St Voed Business	STATE	N/A	State
391	Vo Ed Carl D Perkins-Basic	FEDERAL	2705288102BG	84.048A
394	Vo Ed Family & Consumer Science	STATE	na	State
395	Vo Ed Tech Ed/Industrial Arts	STATE	na	State
396	Vo Ed Business/Marketing	STATE	na	State
500	Interbel Tech	LOCAL	N/A	Local
513	Vo Ed Carl D Perkins-Basic	FEDERAL	2705288103BG	84.048A
550	Energy Savings Grant	LOCAL	N/A	Local
563	State Grant	STATE	N/A	
564	DISTANCE LEARNING & TELEMEDICINE	FEDERAL	MT717-A16	84.048A
566	In-State Day Treatment	STATE	2705287602P1	State
567	RUNNING START SCHOLARSHIP	LOCAL		
568	NEW BLDG PROMOTION DONATIONS	LOCAL		
569	EXXON/SEROCK	LOCAL		
571	Medicaid Speech Therapy	STATE	N/A	
578	First Aide Local	LOCAL		
580	School to Work	FEDERAL	270528801D	17.249
581	EOS	STATE	N/A	State
582	Local Donations School to Work	LOCAL		
583	CISCO DONATION	LOCAL		
590	Bus Insurance Fund	LOCAL	N/A	Local
592	Plum Creek Grant	LOCAL	N/A	Local
600	Local Tech Grant	LOCAL	N/A	Local
610	Local Users	LOCAL	N/A	Local
613	Services for Significant Needs Students	STATE	2705287903P1	State
620	Tractor	LOCAL	N/A	Local
653	School Renovation, IDEA, Technology	FEDERAL	2705286502	84.352

Trustees' Financial Summary

FY2002-03

Submit ID: 0528-6794444

27 Lincoln County
0528 Lincoln County H S

**** Recalculated ****

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)	213,588.77	38,237.95	119,239.18	
02	Taxes Receivable - Real and Personal (120-149)	31,974.62	3,627.76	562.63	
03	Taxes Receivable - Protested (150-159)	189.67	3.82	16.84	
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	245,753.06	41,869.53	119,818.65	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	3,285.77	2,765.81		
25	Deferred Revenue (680)	40,477.79	3,631.58	579.47	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	43,763.56	6,397.39	579.47	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	12,052.18			
48	Fund Balance for Budget (961-970)	189,937.32	35,472.14	119,239.18	
52	TOTAL FUND BALANCE/EQUITY	201,989.50	35,472.14	119,239.18	
53	TOTAL LIABILITIES AND FUND BALANCE	245,753.06	41,869.53	119,818.65	

Trustees' Financial Summary

FY2002-03

Submit ID: 0528-6794444

27 Lincoln County
0528 Lincoln County H S

**** Recalculated ****

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)	21,207.76	77,174.87	49,611.16	4,096.66
02	Taxes Receivable - Real and Personal (120-149)	1,609.59			178.14
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			322.74	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	22,817.35	77,174.87	49,933.90	4,274.80
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		45.78		
25	Deferred Revenue (680)	1,609.59			178.14
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,609.59	45.78		178.14
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	21,207.76	77,129.09	49,933.90	4,096.66
52	TOTAL FUND BALANCE/EQUITY	21,207.76	77,129.09	49,933.90	4,096.66
53	TOTAL LIABILITIES AND FUND BALANCE	22,817.35	77,174.87	49,933.90	4,274.80

Trustees' Financial Summary

FY2002-03

Submit ID: 0528-6794444

27 Lincoln County
0528 Lincoln County H S

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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)	24,341.74		496.80	3,527.11
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)	2,990.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	27,331.74		496.80	3,527.11
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	335.53			
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	335.53			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	26,996.21		496.80	3,527.11
52	TOTAL FUND BALANCE/EQUITY	26,996.21		496.80	3,527.11
53	TOTAL LIABILITIES AND FUND BALANCE	27,331.74		496.80	3,527.11

Trustees' Financial Summary

FY2002-03

Submit ID: 0528-6794444

27 Lincoln County
0528 Lincoln County H S

**** Recalculated ****

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)			26,568.18	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			26,568.18	
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)			26,568.18	
52	TOTAL FUND BALANCE/EQUITY			26,568.18	
53	TOTAL LIABILITIES AND FUND BALANCE			26,568.18	

Trustees' Financial Summary

FY2002-03

Submit ID: 0528-6794444

27 Lincoln County
0528 Lincoln County H S

**** Recalculated ****

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)	292.67	10,908.02		
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	292.67	10,908.02		
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)	292.67	10,908.02		
52	TOTAL FUND BALANCE/EQUITY	292.67	10,908.02		
53	TOTAL LIABILITIES AND FUND BALANCE	292.67	10,908.02		

Trustees' Financial Summary

FY2002-03

Submit ID: 0528-6794444

27 Lincoln County
0528 Lincoln County H S

**** Recalculated ****

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)	6,267,116.86			
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	6,267,116.86			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	261,210.03			
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	261,210.03			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	6,005,906.83			
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	6,005,906.83			
53	TOTAL LIABILITIES AND FUND BALANCE	6,267,116.86			

Trustees' Financial Summary

FY2002-03

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27 Lincoln County
0528 Lincoln County H S

**** Recalculated ****

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				

Trustees' Financial Summary

FY2002-03

Submit ID: 0528-6794444

27 Lincoln County
0528 Lincoln County H S

**** Recalculated ****

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)		441.46		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		360.00		
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		801.46		
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)		801.46		
52	TOTAL FUND BALANCE/EQUITY		801.46		
53	TOTAL LIABILITIES AND FUND BALANCE		801.46		

Trustees' Financial Summary

FY2002-03

Submit ID: 0528-6794444

27 Lincoln County
0528 Lincoln County H S

**** Recalculated ****

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)	476,185.60		12,955.53	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,164.58			
06	Other Current Assets (190-210)	2,447.73			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	479,797.91		12,955.53	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2,447.73			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	2,447.73			
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)	477,350.18		12,955.53	
52	TOTAL FUND BALANCE/EQUITY	477,350.18		12,955.53	
53	TOTAL LIABILITIES AND FUND BALANCE	479,797.91		12,955.53	

Trustees' Financial Summary

FY2002-03

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27 Lincoln County
0528 Lincoln County H S

**** Recalculated ****

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)	308,219.77	59,350.19		
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	308,219.77	59,350.19		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)	308,219.77	59,350.19		
35	TOTAL LIABILITIES	308,219.77	59,350.19		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	308,219.77	59,350.19		



Trustees' Financial Summary

FY2002-03

Submit ID: 0528-6794444

27 Lincoln County
0528 Lincoln County H S

**** Recalculated ****

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				

Trustees' Financial Summary

FY2002-03

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27 Lincoln County
0528 Lincoln County H S

**** Recalculated ****

	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)		148,685.32	
11	Buildings and Building Improvements (331 & 332)		622,554.00	
12	Machinery and Equipment (341 & 342)		535,579.08	
13	Construction Work in Progress (351)		578,117.75	
14	Amount Available in Debt Service and Compensated Absence Funds (403)			3,527.11
15	Amounts to be Provided (404-406)			6,634,382.19
20	TOTAL ASSETS AND OTHER DEBITS		1,884,936.15	6,637,909.30
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)			6,500,000.00
28	Notes Payable - Noncurrent (720)			
29	Lease Obligations Payable (730)			
30	Contracts and Judgments Payable (740-750)			44,718.66
31	Compensated Absences Payable (760)			93,190.64
35	TOTAL LIABILITIES			6,637,909.30
FUND BALANCE/EQUITY				
49	Investments in General Fixed Assets (910-918)		1,884,936.15	
52	TOTAL FUND BALANCE/EQUITY		1,884,936.15	
53	TOTAL LIABILITIES AND FUND BALANCE		1,884,936.15	6,637,909.30

Trustees' Financial Summary

FY2002-03

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27 Lincoln County
0528 Lincoln County H S

**** Recalculated ****

01 - General Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	260,664.42	284,945.36
1112 District Levy - Personal Property	14,010.94	6,155.43
1113 District Levy - Heavy Motor Vehicles	395.41	433.90
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	25,762.23
1190 Penalties and Interest on Taxes	2,434.99	3,770.23
1510 Interest Earnings	4,942.40	2,525.53
1900 Other Revenue from Local Sources	489.01	121.03
3110 Direct State Aid	888,286.34	954,635.10
3115 State Spec Ed Allowable Cost Pymt to Districts	60,851.19	62,241.07
3120 State Guaranteed Tax Base Aid	343,119.24	396,686.06
3440 State HB20/SB417 Prop Tax Reimb	10,615.09	9,005.02
3444 State School Block Grant	81,459.22	79,388.31
6100 Material Prior Period Revenue Adjustments	4,771.16	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,672,039.41	1,825,669.27

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	497,713.91	577,078.34
2XX Personal Services - Employee Benefits	82,329.60	84,972.62
3XX Purchased Professional and Technical Services	4,845.72	735.00
4XX Purchased Property Services	1,963.54	4,474.85
5XX Other Purchased Services	1,463.37	2,078.92
6XX Supplies and Materials	65,658.33	94,395.83
7XX Property and Equipment Acquisition	11,237.49	0.00
810 Dues and Fees	2,855.00	2,204.59
8XX Other Expenditures	5,652.33	2,283.84
21XX Support Services - Students		
1XX Personal Services - Salaries	42,652.37	54,886.93
2XX Personal Services - Employee Benefits	6,986.51	10,677.72
4XX Purchased Property Services	225.50	0.00
5XX Other Purchased Services	494.48	776.03
6XX Supplies and Materials	1,487.64	1,326.12
7XX Property and Equipment Acquisition	179.00	1,546.54
222X Educational Media Services		
1XX Personal Services - Salaries	47,431.22	34,932.90
2XX Personal Services - Employee Benefits	7,020.33	4,333.32
3XX Purchased Professional and Technical Services	139.00	340.00
4XX Purchased Property Services	80.18	0.00

Trustees' Financial Summary

FY2002-03

Submit ID: 0528-6794444

27 Lincoln County
0528 Lincoln County H S

**** Recalculated ****

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			
		5XX	Other Purchased Services	131.96	278.56
		6XX	Supplies and Materials	12,596.62	13,984.00
		810	Dues and Fees	0.00	35.00
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	49,179.97	53,045.48
		2XX	Personal Services - Employee Benefits	11,923.06	12,586.71
		3XX	Purchased Professional and Technical Services	8,506.56	12,607.53
		4XX	Purchased Property Services	209.33	236.10
		5XX	Other Purchased Services	10,975.32	12,311.60
		6XX	Supplies and Materials	2,271.21	4,179.27
		7XX	Property and Equipment Acquisition	649.99	638.50
		810	Dues and Fees	1,825.90	2,395.50
		8XX	Other Expenditures	8,647.56	578.73
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	107,739.82	115,850.45
		2XX	Personal Services - Employee Benefits	18,340.74	19,320.68
		3XX	Purchased Professional and Technical Services	2,461.83	2,409.00
		4XX	Purchased Property Services	692.15	442.21
		5XX	Other Purchased Services	9,129.32	10,161.79
		6XX	Supplies and Materials	5,139.84	6,746.64
		7XX	Property and Equipment Acquisition	0.00	812.40
		810	Dues and Fees	395.00	1,029.00
		8XX	Other Expenditures	2,469.81	2,087.37
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	52,700.47	61,510.76
		2XX	Personal Services - Employee Benefits	16,400.81	18,244.59
		3XX	Purchased Professional and Technical Services	181.67	17.50
		4XX	Purchased Property Services	55,586.12	38,553.90
		5XX	Other Purchased Services	4,615.53	5,088.22
		6XX	Supplies and Materials	41,351.28	41,343.58
		7XX	Property and Equipment Acquisition	8,212.54	3,735.94
		810	Dues and Fees	328.33	120.00
		8XX	Other Expenditures	177.66	36.00
	4XXX	Facilities Acquisition and Construction Services			
		5XX	Other Purchased Services	0.00	68.57
		6XX	Supplies and Materials	0.00	35.99
		7XX	Property and Equipment Acquisition	0.00	48,185.33
	52XX	Capital Leases or Long Term Notes with Board of Investm			
		840	Principal On Debt	21,011.80	1,073.80
		850	Interest on Debt	1,099.60	57.44



Trustees' Financial Summary

FY2002-03

Submit ID: 0528-6794444

27 Lincoln County
0528 Lincoln County H S

**** Recalculated ****

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	43,247.03	29,432.29
		2XX	Personal Services - Employee Benefits	8,046.43	10,696.80
		3XX	Purchased Professional and Technical Services	0.00	27.00
		5XX	Other Purchased Services	601.97	550.27
		6XX	Supplies and Materials	1,955.81	4,323.72
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	11,628.84	1,038.03
		2XX	Personal Services - Employee Benefits	3,000.00	3.73
		3XX	Purchased Professional and Technical Services	120.39	0.00
		5XX	Other Purchased Services	1,058.62	0.00
		6XX	Supplies and Materials	1,127.74	1,217.44
		8XX	Other Expenditures	0.00	15.92
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	8,630.24	18,372.43
		2XX	Personal Services - Employee Benefits	1,492.34	2,811.06
		4XX	Purchased Property Services	0.00	78.26
		5XX	Other Purchased Services	0.00	754.85
		6XX	Supplies and Materials	0.00	247.35
		810	Dues and Fees	0.00	55.00
340	Family & Consumer Sciences				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	31,153.00	0.00
		2XX	Personal Services - Employee Benefits	5,958.00	0.00
		4XX	Purchased Property Services	318.25	0.00
		5XX	Other Purchased Services	40.00	0.00
		6XX	Supplies and Materials	2,776.89	0.00
350	Technology Education/Industrial Arts				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	65,055.00	0.00
		2XX	Personal Services - Employee Benefits	7,973.30	0.00
		4XX	Purchased Property Services	1,384.61	0.00
		5XX	Other Purchased Services	3.59	0.00
		6XX	Supplies and Materials	7,170.06	0.00
360	Business/Marketing				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	43,289.97	0.00
		2XX	Personal Services - Employee Benefits	8,248.00	0.00
		6XX	Supplies and Materials	2,429.09	0.00
		7XX	Property and Equipment Acquisition	167.76	0.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0528-6794444

27 Lincoln County
0528 Lincoln County H S

**** Recalculated ****

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value	
360	Business/Marketing					
710	School Sponsored Extracurricular Activities					
	27XX	Student Transportation Services				
		1XX	Personal Services - Salaries	4,735.68	4,698.40	
		2XX	Personal Services - Employee Benefits	220.08	207.60	
		5XX	Other Purchased Services	0.00	35.32	
		6XX	Supplies and Materials	2,059.16	1,627.28	
	34XX	Extracurricular - Activities				
		1XX	Personal Services - Salaries	2,934.44	7,067.51	
		2XX	Personal Services - Employee Benefits	53.68	26.38	
		3XX	Purchased Professional and Technical Services	325.00	640.00	
		5XX	Other Purchased Services	4,572.53	2,451.22	
		6XX	Supplies and Materials	591.62	386.66	
		810	Dues and Fees	2,716.03	1,640.69	
720	School Sponsored Athletics					
	27XX	Student Transportation Services				
		1XX	Personal Services - Salaries	11,204.55	12,583.74	
		2XX	Personal Services - Employee Benefits	505.53	538.26	
		5XX	Other Purchased Services	0.00	30.20	
		6XX	Supplies and Materials	5,696.32	6,436.88	
	35XX	Extracurricular - Athletics				
		1XX	Personal Services - Salaries	83,808.21	75,959.07	
		2XX	Personal Services - Employee Benefits	248.91	287.40	
		4XX	Purchased Property Services	946.00	8,586.02	
		5XX	Other Purchased Services	7,759.64	15,016.97	
		6XX	Supplies and Materials	15,809.61	20,373.00	
		810	Dues and Fees	3,327.00	3,182.50	
910	Food Services					
	31XX	Food Services				
		1XX	Personal Services - Salaries	1,471.25	0.00	
222	Title I					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	0.00	277.74
340	St Voed Home Ec					
	390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	0.00	34,062.00
			2XX	Personal Services - Employee Benefits	0.00	6,963.70



Trustees' Financial Summary

FY2002-03

Submit ID: 0528-6794444

27 Lincoln County
0528 Lincoln County H S

**** Recalculated ****

01 - General Fund

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

PRC Program Function Object	2002 Value	2003 Value
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
6XX Supplies and Materials	0.00	2,737.76
340 Subtotal	0.00	43,763.46
350 St Voed Tech Ed		
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	81,703.73
2XX Personal Services - Employee Benefits	0.00	9,733.11
4XX Purchased Property Services	0.00	748.97
5XX Other Purchased Services	0.00	1,201.69
6XX Supplies and Materials	0.00	15,475.71
7XX Property and Equipment Acquisition	0.00	949.60
810 Dues and Fees	0.00	66.00
350 Subtotal	0.00	109,878.81
360 St Voed Business		
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	57,621.00
2XX Personal Services - Employee Benefits	0.00	8,282.75
4XX Purchased Property Services	0.00	251.86
5XX Other Purchased Services	0.00	173.51
6XX Supplies and Materials	0.00	6,564.24
360 Subtotal	0.00	72,893.36
910 Budget Amendment		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	22,058.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,663,287.49	1,825,064.31



Trustees' Financial Summary

FY2002-03

Submit ID: 0528-6794444

27 Lincoln County
0528 Lincoln County H S

**** Recalculated ****

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance						254,832.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,825,669.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,825,064.31	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	12,052.18	Less Last Year	65,500.04	(4b)		-53,447.86	
						-53,447.86	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						201,989.50	(5)

Trustees' Financial Summary

FY2002-03

Submit ID: 0528-6794444

27 Lincoln County
0528 Lincoln County H S

**** Recalculated ****

10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	26,452.35	37,127.21
1112	District Levy - Personal Property	1,213.58	1,233.79
1113	District Levy - Heavy Motor Vehicles	38.70	53.59
1190	Penalties and Interest on Taxes	169.65	298.62
1510	Interest Earnings	157.93	152.50
1900	Other Revenue from Local Sources	0.00	83.75
2220	County On-Schedule Trans Reimb	31,886.30	32,361.43
3210	State On-Schedule Trans Reimb	31,886.29	32,361.44
3440	State HB20/SB417 Prop Tax Reimb	1,297.75	1,202.98
3444	State School Block Grant	5,683.62	5,539.13
6100	Material Prior Period Revenue Adjustments	-2.27	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>98,783.90</u>	<u>110,414.44</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	14,273.32	14,979.26
2XX	Personal Services - Employee Benefits	3,060.47	3,380.97
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	824.68	938.71
5XX	Other Purchased Services	0.00	56.96
6XX	Supplies and Materials	0.00	335.01
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	46,578.78	46,402.27
2XX	Personal Services - Employee Benefits	9,891.26	10,406.01
3XX	Purchased Professional and Technical Services	291.27	536.19
4XX	Purchased Property Services	6,802.74	2,043.79
5XX	Other Purchased Services	7,943.59	9,016.47
6XX	Supplies and Materials	6,218.94	5,843.67
810	Dues and Fees	0.00	3.04
8XX	Other Expenditures	36.48	57.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>95,921.53</u>	<u>94,000.00</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0528-6794444

27 Lincoln County
0528 Lincoln County H S

**** Recalculated ****

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						19,675.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						110,414.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						94,000.00	(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	618.14	(4b)		-618.14	
						-618.14	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						35,472.14	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0528-6794444

27 Lincoln County
0528 Lincoln County H S

**** Recalculated ****

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	11,750.37	2,613.38
1112	District Levy - Personal Property	657.45	256.07
1113	District Levy - Heavy Motor Vehicles	18.02	10.72
1190	Penalties and Interest on Taxes	126.43	160.97
1510	Interest Earnings	3,802.62	1,911.30
1900	Other Revenue from Local Sources	0.00	7.74
3440	State HB20/SB417 Prop Tax Reimb	610.13	314.42
3444	State School Block Grant	2,685.90	2,617.62
6100	Material Prior Period Revenue Adjustments	1.30	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>19,652.22</u>	<u>7,892.22</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	25,152.52	24,572.07
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>25,152.52</u>	<u>24,572.07</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0528-6794444

27 Lincoln County
0528 Lincoln County H S

**** Recalculated ****

11 - Bus Depreciation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					135,919.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7,892.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					24,572.07	(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)					119,239.18	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0528-6794444

27 Lincoln County
0528 Lincoln County H S

**** Recalculated ****

13 - Tuition Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	0.00	20,258.39
1112 District Levy - Personal Property	0.00	419.07
1113 District Levy - Heavy Motor Vehicles	0.00	30.85
1190 Penalties and Interest on Taxes	0.00	38.54
1510 Interest Earnings	0.00	89.48
3440 State HB20/SB417 Prop Tax Reimb	0.00	371.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>0.00</u>	<u>21,207.76</u>

Schedule of Changes Worksheet

Beginning Fund Balance		0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		21,207.76	(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)		21,207.76	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0528-6794444

27 Lincoln County
0528 Lincoln County H S

**** Recalculated ****

14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	1,992.71	1,249.59
2240	County Retirement Distribution	186,312.20	198,473.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>188,304.91</u>	<u>199,722.66</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		
	2XX Personal Services - Employee Benefits	104,023.04	86,081.02
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	6,534.40	9,107.05
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	7,248.39	5,337.45
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	9,528.54	10,114.30
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	16,926.71	17,481.57
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	7,511.75	8,221.22
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	6,199.70	6,276.83
4XXX	Facilities Acquisition and Construction Services		
	2XX Personal Services - Employee Benefits	0.00	2,225.24
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	6,834.31	5,041.16
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	3,099.16	151.87
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	0.00	2,790.94
291	Federal Title I Grant - Educationally Deprived/Compensat		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	1,213.22	0.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0528-6794444

**27 Lincoln County
0528 Lincoln County H S**

**** Recalculated ****

14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
298	Miscellaneous OPI and Non-OPI State Grants/Loans				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	685.59	0.00
361	Services for Significant Needs Students				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	4,478.15
399	Miscellaneous Federal Vocational Education Grants				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	1,402.46	0.00
412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	4,476.85
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	3,524.60
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	0.00	629.91
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	1,108.98	759.61
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	1,534.74	1,860.29
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	11,146.57	10,868.68
340	St Voed Home Ec				
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	5,211.60
350	St Voed Tech Ed				
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	14,890.65



Trustees' Financial Summary

FY2002-03

Submit ID: 0528-6794444

27 Lincoln County
0528 Lincoln County H S

**** Recalculated ****

14 - Retirement Fund

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

PRC Program Function Object	2002 Value	2003 Value
360 St Voed Business		
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	10,553.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	184,997.56	210,082.79

Schedule of Changes Worksheet

Beginning Fund Balance	87,489.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	199,722.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	210,082.79	(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)	77,129.09	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0528-6794444

27 Lincoln County
0528 Lincoln County H S

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
123 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
3610 Services for Significant Needs Students	26,927.00
203 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	28,719.86
222 Title I	
4200 Title I, Part A, Improving Basic Programs	8,062.52
228 Local Technology Contributions	
1900 Other Revenue from Local Sources	200.00
1920 Contributions/Donations from Private Sources	5,666.14
228 Subtotal	5,866.14
271 Aggregate of Reimbursement	
1510 Interest Earnings	70.49
328 Local Music Grant	
1510 Interest Earnings	9.37
340 St Voed Home Ec	
1510 Interest Earnings	39.68
350 St Voed Tech Ed	
1510 Interest Earnings	37.72
360 St Voed Business	
1510 Interest Earnings	3.62
394 Vo Ed Family & Consumer Science	
3900 State Career & Technical Ed Entitlement	1,440.00
395 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	2,362.00
396 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	1,406.00
500 Interbel Tech	
1510 Interest Earnings	118.23
1920 Contributions/Donations from Private Sources	3,736.95
500 Subtotal	3,855.18
513 Vo Ed Carl D Perkins-Basic	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	20,608.00
550 Energy Savings Grant	
1510 Interest Earnings	36.33



Trustees' Financial Summary

FY2002-03

Submit ID: 0528-6794444

27 Lincoln County
0528 Lincoln County H S

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
563 State Grant	
1920 Contributions/Donations from Private Sources	1,668.59
564 DISTANCE LEARNING & TELEMEDICINE GRANT	
1920 Contributions/Donations from Private Sources	4,570.00
567 RUNNING START SCHOLARSHIP	
1510 Interest Earnings	49.45
1920 Contributions/Donations from Private Sources	931.64
567 Subtotal	981.09
568 NEW BLDG PROMOTION DONATIONS	
1510 Interest Earnings	4.83
569 EXXON/SEROCK	
1510 Interest Earnings	9.87
571 Medicaid Speech Therapy	
1510 Interest Earnings	74.55
578 First Aide Local	
1900 Other Revenue from Local Sources	165.00
581 EOS	
1510 Interest Earnings	9.30
582 Local Donations School to Work	
1510 Interest Earnings	22.19
583 CISCO DONATION	
1510 Interest Earnings	60.91
590 Bus Insurance Fund	
1510 Interest Earnings	3.83
592 Plum Creek Grant	
1510 Interest Earnings	2.87
600 Local Tech Grant	
1510 Interest Earnings	4.78
1920 Contributions/Donations from Private Sources	750.00
600 Subtotal	754.78
610 Local Users	
1510 Interest Earnings	12.73
1900 Other Revenue from Local Sources	1,484.13
610 Subtotal	1,496.86

Trustees' Financial Summary

FY2002-03

Submit ID: 0528-6794444

27 Lincoln County
0528 Lincoln County H S

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
613 Services for Significant Needs Students	
3610 Services for Significant Needs Students	54,734.20
620 Tractor	
1510 Interest Earnings	21.85
653 School Renovation, IDEA, Technology	
4650 Federal Miscellaneous Grants from OPI	6,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	170,024.63

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

PRC Program Function Object	2003 Value
123 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	22,720.60
2XX Personal Services - Employee Benefits	4,206.40
123 Subtotal	26,927.00
203 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	24,447.51
2XX Personal Services - Employee Benefits	4,272.35
203 Subtotal	28,719.86
222 Title I	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	6,417.79
2XX Personal Services - Employee Benefits	570.04
6XX Supplies and Materials	1,074.69
222 Subtotal	8,062.52



Trustees' Financial Summary

FY2002-03

Submit ID: 0528-6794444

27 Lincoln County
0528 Lincoln County H S

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
394 Vo Ed Family & Consumer Science	
394 State Career & Technical Ed Entitlement - Family & Cons	
1XXX Instruction	
6XX Supplies and Materials	502.45
395 Vo Ed Tech Ed/Industrial Arts	
395 State Career & Technical Ed Entitlement - Technology Ed/	
1XXX Instruction	
4XX Purchased Property Services	50.00
6XX Supplies and Materials	546.20
	596.20
395 Subtotal	
396 Vo Ed Business/Marketing	
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	114.95
513 Vo Ed Carl D Perkins-Basic	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	14,309.00
7XX Property and Equipment Acquisition	6,299.00
	20,608.00
513 Subtotal	
563 State Grant	
329 State Miscellaneous Grants	
222X Educational Media Services	
6XX Supplies and Materials	970.80
564 DISTANCE LEARNING & TELEMEDICINE GRANT	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	4,000.00
567 RUNNING START SCHOLARSHIP	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	840.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0528-6794444

27 Lincoln County
0528 Lincoln County H S

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
568 NEW BLDG PROMOTION DONATIONS	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
4XX Purchased Property Services	25.00
5XX Other Purchased Services	589.95
6XX Supplies and Materials	339.88
	954.83
569 EXXON/SEROCK	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	164.87
571 Medicaid Speech Therapy	
1XX Regular Education Programs - Elementary/Secondary	
24XX Support Services - School Administration	
1XX Personal Services - Salaries	1,078.96
578 First Aide Local	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	99.00
582 Local Donations School to Work	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	1,530.00
583 CISCO DONATION	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,000.00
590 Bus Insurance Fund	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	427.07



Trustees' Financial Summary

FY2002-03

Submit ID: 0528-6794444

27 Lincoln County
0528 Lincoln County H S

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
592 Plum Creek Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	218.48
600 Local Tech Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	45.50
610 Local Users	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	394.57
613 Services for Significant Needs Students	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	48,444.38
2XX Personal Services - Employee Benefits	2,732.26
21XX Support Services - Students	
1XX Personal Services - Salaries	3,557.56
	54,734.20
613 Subtotal	
620 Tractor	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	645.02
653 School Renovation, IDEA, Technology	
465 Federal Miscellaneous Grants from OPI	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	6,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 158,634.28

Trustees' Financial Summary

FY2002-03

Submit ID: 0528-6794444

27 Lincoln County
0528 Lincoln County H S

**** Recalculated ****

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						46,572.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						170,024.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						158,634.28	(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	8,028.89	(4b)		-8,028.89	
						-8,028.89	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						49,933.90	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
123 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	26,927.00	26927.00	.00
203 Title I, Part A, Improving Basic Programs	28,719.86	28719.86	.00
222 Title I	0.00	277.74	-277.74
222 Title I	8,062.52	8062.52	.00
228 Local Technology Contributions	5,866.14	0.00	5866.14
271 Aggregate of Reimbursement	70.49	0.00	70.49
328 Local Music Grant	9.37	0.00	9.37
340 St Voed Home Ec	0.00	43763.46	-43763.46
340 St Voed Home Ec	0.00	5211.60	-5211.60
340 St Voed Home Ec	39.68	0.00	39.68
350 St Voed Tech Ed	0.00	109878.81	-109878.81
350 St Voed Tech Ed	0.00	14890.65	-14890.65
350 St Voed Tech Ed	37.72	0.00	37.72
360 St Voed Business	0.00	72893.36	-72893.36
360 St Voed Business	0.00	10553.80	-10553.80
360 St Voed Business	3.62	0.00	3.62
391 Vo Ed Carl D Perkins-Basic	0.00	0.00	.00
394 Vo Ed Family & Consumer Science	1,440.00	502.45	937.55



Trustees' Financial Summary

FY2002-03

Submit ID: 0528-6794444

27 Lincoln County
0528 Lincoln County H S

**** Recalculated ****

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
395 Vo Ed Tech Ed/Industrial Arts	2,362.00	596.20	1765.80
396 Vo Ed Business/Marketing	1,406.00	114.95	1291.05
500 Interbel Tech	3,855.18	0.00	3855.18
513 Vo Ed Carl D Perkins-Basic	20,608.00	20608.00	.00
550 Energy Savings Grant	36.33	0.00	36.33
563 State Grant	1,668.59	970.80	697.79
564 DISTANCE LEARNING & TELEMEDICINE GRANT	4,570.00	4000.00	570.00
566 In-State Day Treatment	0.00	0.00	.00
567 RUNNING START SCHOLARSHIP	981.09	840.00	141.09
568 NEW BLDG PROMOTION DONATIONS	4.83	954.83	-950.00
569 EXXON/SEROCK	9.87	164.87	-155.00
571 Medicaid Speech Therapy	74.55	1078.96	-1004.41
578 First Aide Local	165.00	99.00	66.00
580 School to Work	0.00	0.00	.00
581 EOS	9.30	0.00	9.30
582 Local Donations School to Work	22.19	1530.00	-1507.81
583 CISCO DONATION	60.91	1000.00	-939.09
590 Bus Insurance Fund	3.83	427.07	-423.24
592 Plum Creek Grant	2.87	218.48	-215.61
600 Local Tech Grant	754.78	45.50	709.28
610 Local Users	1,496.86	394.57	1102.29
613 Services for Significant Needs Students	54,734.20	54734.20	.00
620 Tractor	21.85	645.02	-623.17
653 School Renovation, IDEA, Technology	6,000.00	6000.00	.00
Total	170,024.63	416,103.70	-246,079.07



Trustees' Financial Summary

FY2002-03

Submit ID: 0528-6794444

27 Lincoln County
0528 Lincoln County H S

**** Recalculated ****

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	7,300.88	456.77
1112 District Levy - Personal Property	247.62	141.22
1113 District Levy - Heavy Motor Vehicles	10.09	0.00
1190 Penalties and Interest on Taxes	11.22	43.05
1510 Interest Earnings	14.32	62.04
3440 State HB20/SB417 Prop Tax Reimb	186.51	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,770.64	703.08

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		
1XX Personal Services - Salaries	4,017.27	0.00
2XX Personal Services - Employee Benefits	11.54	0.00
5XX Other Purchased Services	0.00	215.38
6XX Supplies and Materials	0.00	132.87
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,028.81	348.25



Trustees' Financial Summary

FY2002-03

Submit ID: 0528-6794444

27 Lincoln County
0528 Lincoln County H S

**** Recalculated ****

17 - Adult Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance						3,741.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						703.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						348.25	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						4,096.66	(5)

Trustees' Financial Summary

FY2002-03

Submit ID: 0528-6794444

27 Lincoln County
0528 Lincoln County H S

**** Recalculated ****

18 - Traffic Education Fund

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

PRC Revenue	2002 Value	2003 Value
1311 Driver's Education Fees	7,185.00	8,408.00
1510 Interest Earnings	670.05	404.09
1900 Other Revenue from Local Sources	17.46	90.34
3260 State Driver's Education Reimbursement	3,301.02	2,990.00
6100 Material Prior Period Revenue Adjustments	0.00	794.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	11,173.53	12,687.34

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	6,562.60	7,827.60
2XX Personal Services - Employee Benefits	0.00	26.52
4XX Purchased Property Services	1,190.77	2,506.56
5XX Other Purchased Services	657.58	735.57
6XX Supplies and Materials	0.00	301.62
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	8,410.95	11,397.87



Trustees' Financial Summary

FY2002-03

Submit ID: 0528-6794444

27 Lincoln County
0528 Lincoln County H S

**** Recalculated ****

18 - Traffic Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance						25,706.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						12,687.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						11,397.87	(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)						26,996.21	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0528-6794444

27 Lincoln County
0528 Lincoln County H S

**** Recalculated ****

20 - Lease-Rental Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	85.91	32.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>85.91</u>	<u>32.33</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		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	2,548.43
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>2,548.43</u>

Schedule of Changes Worksheet

Beginning Fund Balance					3,012.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					32.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,548.43	(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)					496.80	(5)

Trustees' Financial Summary

FY2002-03

Submit ID: 0528-6794444

27 Lincoln County
0528 Lincoln County H S

**** Recalculated ****

21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	121.12	54.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>121.12</u>	<u>54.43</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	885.28	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>885.28</u>	<u>0.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance	3,472.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	54.43	(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)	3,527.11	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0528-6794444

27 Lincoln County
0528 Lincoln County H S

**** Recalculated ****

26 - Impact Aid Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	583.61	418.60
4820	Federal Impact Aid - Title VIII	9,461.32	1,031.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>10,044.93</u>	<u>1,450.17</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		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	0.00	650.00
4XX Purchased Property Services	72.50	0.00
5XX Other Purchased Services	166.96	224.42
6XX Supplies and Materials	0.00	0.21
810 Dues and Fees	62.50	62.50
8XX Other Expenditures	29.08	54.61
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>331.04</u>	<u>991.74</u>

Schedule of Changes Worksheet

Beginning Fund Balance	26,109.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,450.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	991.74	(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)	26,568.18	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0528-6794444

27 Lincoln County
0528 Lincoln County H S

**** Recalculated ****

28 - Technology Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	173.17	8.00
3281	State Technology Aid	414.03	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>587.20</u>	<u>8.00</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		
	3XX Purchased Professional and Technical Services	2,381.72	0.00
	5XX Other Purchased Services	1,143.29	237.78
	6XX Supplies and Materials	5,520.86	0.00
24XX	Support Services - School Administration		
	5XX Other Purchased Services	0.00	366.71
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>9,045.87</u>	<u>604.49</u>

Schedule of Changes Worksheet

Beginning Fund Balance		889.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		8.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		604.49	(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)		292.67	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0528-6794444

27 Lincoln County
0528 Lincoln County H S

**** Recalculated ****

29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	71.68
3282 State Flexibility Fund Allocation	0.00	10,836.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	10,908.02

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,908.02	(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)	10,908.02	(5)

Trustees' Financial Summary

FY2002-03

Submit ID: 0528-6794444

27 Lincoln County
0528 Lincoln County H S

**** Recalculated ****

60 - Building Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	44.41	28,435.29
5110	Sale of Bonds	0.00	6,507,296.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		44.41	6,535,732.07

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		
1XX	Personal Services - Salaries	1,554.24	0.00
4XXX	Facilities Acquisition and Construction Services		
7XX	Property and Equipment Acquisition	0.00	529,827.86
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		1,554.24	529,827.86

Schedule of Changes Worksheet

Beginning Fund Balance				2.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				6,535,732.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				529,827.86	(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	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				6,005,906.83	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0528-6794444

27 Lincoln County
0528 Lincoln County H S

**** Recalculated ****

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	2,340.00	1,800.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,340.00	1,800.00

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	1,775.64	1,686.52
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,775.64	1,686.52

Schedule of Changes Worksheet

Beginning Fund Balance	687.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,800.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,686.52	(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)	801.46	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0528-6794444

27 Lincoln County
0528 Lincoln County H S

**** Recalculated ****

81 - Endowment Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	16,344.07	8,014.33
1920	Contributions/Donations from Private Sources	100.00	0.00
5200	Sale or Compensation for Loss of Assets	82,526.10	37,359.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>98,970.17</u>	<u>45,373.56</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		
1XXX	Instruction		
	3XX Purchased Professional and Technical Services	5,000.00	10,000.00
	6XX Supplies and Materials	28.41	45.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>5,028.41</u>	<u>10,045.66</u>

Schedule of Changes Worksheet

Beginning Fund Balance		442,022.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		45,373.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		10,045.66	(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)		477,350.18	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0528-6794444

27 Lincoln County

**** Recalculated ****

0528 Lincoln County H S

84 - Student Extracurricular Activities Fund

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

PRC Revenue		2002 Value	2003 Value
1700	Student Extracurricular Activity Receipts	156,491.79	0.00
1900	Other Revenue from Local Sources	0.00	155,696.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>156,491.79</u>	<u>155,696.98</u>

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	150,824.11	153,603.05
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>150,824.11</u>	<u>153,603.05</u>

Schedule of Changes Worksheet

Beginning Fund Balance				10,861.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				155,696.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				153,603.05	(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)				12,955.53	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0528-6794444

27 Lincoln County

**** Recalculated ****

0528 Lincoln County H S

Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	18,934.87	17,595.38
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	578,013.19
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

FY2002-03

Submit ID: 0528-6794444

27 Lincoln County
0528 Lincoln County H S

**** Recalculated ****

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	45,473.44
b. Related Services Block Grant Entitlement	15156.56
c. Total Entitlements Subject to Reversion	60,630.00

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)]	80,637.90
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	69,553.23
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	8313.50

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	8313.50	
X01-680 Deferred Revenue		8313.50

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	8313.50
--------------------------------------	---------

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.



Trustees' Financial Summary

FY2002-03

Submit ID: 0528-6794444

27 Lincoln County

**** Recalculated ****

0528 Lincoln County H S

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	29,432.29	0.00	0.00	0.00	
280	1XXX	2XX	10,696.80	0.00	0.00	0.00	
280	1XXX	3XX	27.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	550.27	0.00	0.00	0.00	
280	1XXX	6XX	4,323.72	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	1,038.03	0.00	0.00	0.00	
280	21XX	2XX	3.73	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	1,217.44	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	18,372.43	0.00	0.00	0.00	
280	24XX	2XX	2,811.06	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	78.26	0.00	0.00	0.00	
280	24XX	5XX	754.85	0.00	0.00	0.00	
280	24XX	6XX	247.35	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			69,553.23	0.00	0.00	0.00	69,553.23



Trustees' Financial Summary

FY2002-03

Submit ID: 0528-6794444

27 Lincoln County

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0528 Lincoln County H S

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.