



# Trustees' Financial Summary

FY2002-03

Submit ID: 0534-6834028

27 Lincoln County

0534 Trego 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** Margaret Mee

Phone #: (406) 882-4713

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees** Robert Titchbourne

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent** Ron Higgins

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

## Software

Accounting Package: Foxie Lady

For FY03 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

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



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PRC	Title	Project Type	Project Number	CFDA #
003	Workers' Comp	LOCAL		
042	Title I Carryover 03-04	FEDERAL	2705343102	84.010A
093	Indirect Cost Pool	LOCAL		
094	Lincoln Electric	LOCAL		
095	Wrestling Camp - Rent	LOCAL		
096	Insurance Proceeds	LOCAL		
097	Lincoln Electric Grant	LOCAL		
098	Interest	LOCAL		
099	After School Program	LOCAL		
263	Renovation 01-02	FEDERAL	2705346502	84.352
292	Title I 01-02	FEDERAL	2705343102	84.010A
412	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A021369	84.358A
420	Title I, Part A, Improving Basic Programs	FEDERAL	2705343102	84.010A
465	Renovation	FEDERAL	2705346502	84.352
803	Interbel Technology	LOCAL		
833	Surplus Equipment Sale	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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	51,656.35	25,123.86	53,957.38	13,875.79
02	Taxes Receivable - Real and Personal (120-149)	8,960.44	3.12	178.29	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>60,616.79</b>	<b>25,126.98</b>	<b>54,135.67</b>	<b>13,875.79</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)	657.67			
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	8,960.44	3.12	178.29	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>9,618.11</b>	<b>3.12</b>	<b>178.29</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	18,818.39			979.00
48	Fund Balance for Budget (961-970)	32,180.29	25,123.86	53,957.38	12,896.79
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>50,998.68</b>	<b>25,123.86</b>	<b>53,957.38</b>	<b>13,875.79</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>60,616.79</b>	<b>25,126.98</b>	<b>54,135.67</b>	<b>13,875.79</b>

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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		17,002.90	17,537.67	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>		17,002.90	17,537.67	
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		17,002.90	17,537.67	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		17,002.90	17,537.67	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		17,002.90	17,537.67	

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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			2,868.38	1,052.84
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				657.67
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			2,868.38	1,710.51
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			2,868.38	1,710.51
52	<b>TOTAL FUND BALANCE/EQUITY</b>			2,868.38	1,710.51
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			2,868.38	1,710.51

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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			5,419.54	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			5,419.54	
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			5,419.54	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			5,419.54	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			5,419.54	

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,671.46	1,709.66		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>2,671.46</b>	<b>1,709.66</b>		
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	2,671.46	1,709.66		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>2,671.46</b>	<b>1,709.66</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>2,671.46</b>	<b>1,709.66</b>		

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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
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)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			4,486.08	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			4,486.08	
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)			4,486.08	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			4,486.08	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			4,486.08	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		28,329.71		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		28,329.71		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)		28,329.71		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>		28,329.71		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		28,329.71		



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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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)
<b>ASSETS AND OTHER DEBITS</b>					
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)			1,250.00	
11	Buildings and Building Improvements (331 & 332)			247,440.10	
12	Machinery and Equipment (341 & 342)			103,125.00	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				1,710.51
15	Amounts to be Provided (404-406)				5,162.82
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>351,815.10</b>	<b>6,873.33</b>
<b>LIABILITIES</b>					
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)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				6,873.33
35	<b>TOTAL LIABILITIES</b>				<b>6,873.33</b>
<b>FUND BALANCE/EQUITY</b>					
49	Investments in General Fixed Assets (910-918)			351,815.10	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>351,815.10</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>351,815.10</b>	<b>6,873.33</b>



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## 01 - General Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	84,424.17	87,244.30
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	7,529.35	11,013.08
1190	Penalties and Interest on Taxes	1,651.02	1,530.79
1510	Interest Earnings	1,405.03	678.11
1900	Other Revenue from Local Sources	25.59	58.52
3110	Direct State Aid	107,695.89	104,498.32
3115	State Spec Ed Allowable Cost Pymt to Districts	7,201.51	10,716.56
3120	State Guaranteed Tax Base Aid	21,804.66	22,373.98
3440	State HB20/SB417 Prop Tax Reimb	853.22	749.06
3444	State School Block Grant	21,481.14	20,935.03
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>254,071.58</u>	<u>259,797.75</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	114,367.79	105,873.37
2XX	Personal Services - Employee Benefits	8,946.28	9,874.55
3XX	Purchased Professional and Technical Services	1,110.71	513.35
5XX	Other Purchased Services	493.54	256.73
6XX	Supplies and Materials	11,200.46	12,261.78
21XX	Support Services - Students		
3XX	Purchased Professional and Technical Services	0.00	175.00
221X	Improvement of Instruction Services		
3XX	Purchased Professional and Technical Services	0.00	233.74
222X	Educational Media Services		
6XX	Supplies and Materials	1,865.71	1,643.30
8XX	Other Expenditures	50.00	0.00
23XX	Support Services - General Administration		
3XX	Purchased Professional and Technical Services	9,588.46	7,098.02
5XX	Other Purchased Services	796.82	6,285.21
6XX	Supplies and Materials	945.11	1,547.82
810	Dues and Fees	792.55	858.78
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	0.00	709.22
2XX	Personal Services - Employee Benefits	0.00	6.34
25XX	Support Services - Business		
1XX	Personal Services - Salaries	14,918.99	15,542.13

# Trustees' Financial Summary

FY2002-03

Submit ID: 0534-6834028

27 Lincoln County

0534 Trego Elem

## 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				
	25XX	Support Services - Business			
		2XX	Personal Services - Employee Benefits	2,735.55	2,581.57
		3XX	Purchased Professional and Technical Services	575.00	0.00
		4XX	Purchased Property Services	75.00	461.00
		5XX	Other Purchased Services	1,915.78	757.75
		6XX	Supplies and Materials	1,816.96	4,057.30
		7XX	Property and Equipment Acquisition	0.00	2,000.00
		8XX	Other Expenditures	50.00	50.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	12,428.97	10,806.58
		2XX	Personal Services - Employee Benefits	59.11	96.66
		3XX	Purchased Professional and Technical Services	8,061.00	1,539.20
		4XX	Purchased Property Services	11,216.77	15,230.91
		5XX	Other Purchased Services	18.65	0.00
		6XX	Supplies and Materials	10,142.83	15,911.27
		8XX	Other Expenditures	30.00	834.00
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	764.76	744.75
		2XX	Personal Services - Employee Benefits	3.64	6.66
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	7,306.40	10,958.80
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	11,066.61	10,441.68
		2XX	Personal Services - Employee Benefits	52.63	93.40
		3XX	Purchased Professional and Technical Services	601.00	150.00
		5XX	Other Purchased Services	19.71	79.75
		6XX	Supplies and Materials	1,601.57	1,282.85
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	1,002.14	1,886.48
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	1,000.00	1,000.00
		2XX	Personal Services - Employee Benefits	4.76	8.94
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	13,074.26	12,350.68
		2XX	Personal Services - Employee Benefits	62.16	110.48
		5XX	Other Purchased Services	546.54	396.38



# Trustees' Financial Summary

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Submit ID: 0534-6834028

27 Lincoln County

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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
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	0.00	52.09
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	544.36	657.67
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	251,852.58	257,426.19

### Schedule of Changes Worksheet

Beginning Fund Balance		39,896.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		259,797.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		257,426.19	(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	18,818.39		
Less Last Year	10,087.35	(4b)	8,731.04
Ending Fund Balance (1 + 2 - 3 + 4)		50,998.68	(5)



# Trustees' Financial Summary

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## 10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	18.05	3.58
1190	Penalties and Interest on Taxes	3.25	0.98
1510	Interest Earnings	463.27	227.94
2220	County On-Schedule Trans Reimb	14,422.32	14,922.70
3210	State On-Schedule Trans Reimb	14,422.32	15,311.19
3440	State HB20/SB417 Prop Tax Reimb	165.70	142.02
3444	State School Block Grant	84.67	82.52

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

29,579.58      30,690.93

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
25XX	Support Services - Business		
1XX	Personal Services - Salaries	2,772.70	2,499.14
2XX	Personal Services - Employee Benefits	97.99	166.09
7XX	Property and Equipment Acquisition	0.00	500.00
26XX	Operation and Maintenance of Plant Services		
3XX	Purchased Professional and Technical Services	240.00	0.00
4XX	Purchased Property Services	785.16	1,243.02
6XX	Supplies and Materials	0.00	150.00
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	15,106.92	15,098.48
2XX	Personal Services - Employee Benefits	533.91	1,003.42
3XX	Purchased Professional and Technical Services	135.00	330.00
4XX	Purchased Property Services	315.00	1,940.75
5XX	Other Purchased Services	249.04	1,794.64
6XX	Supplies and Materials	4,917.57	4,946.93
8XX	Other Expenditures	0.00	17.50

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

25,153.29      29,689.97



# Trustees' Financial Summary

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## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						24,122.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						30,690.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						29,689.97	(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)						25,123.86	(5)



# Trustees' Financial Summary

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## 11 - Bus Depreciation Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	4,008.91	515.70
1190 Penalties and Interest on Taxes	120.11	77.64
1510 Interest Earnings	1,464.44	781.20
3440 State HB20/SB417 Prop Tax Reimb	20.69	0.00
3444 State School Block Grant	1,544.46	1,505.20
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>7,158.61</b>	<b>2,879.74</b>

### 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	6,400.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>6,400.00</b>	<b>0.00</b>

## Schedule of Changes Worksheet

Beginning Fund Balance	51,077.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,879.74	(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)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	53,957.38	(5)



# Trustees' Financial Summary

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## 12 - School Food Services Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	533.82	188.30
1611 National School Lunch Program	1,119.52	1,775.28
1612 School Breakfast Program	373.18	591.77
1900 Other Revenue from Local Sources	0.00	1,000.00
3220 State Food Services Match	132.82	0.00
4550 Federal Child Nutrition	21,696.46	22,906.58
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	23,855.80	26,461.93

### 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	8,129.39	8,190.66
4XX Purchased Property Services	0.00	323.60
5XX Other Purchased Services	133.12	0.00
6XX Supplies and Materials	18,846.28	18,415.40
7XX Property and Equipment Acquisition	0.00	1,479.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	27,108.79	28,408.66



# Trustees' Financial Summary

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## 12 - School Food Services Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						14,843.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						26,461.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						28,408.66	(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	979.00	Less Last Year	0.00	(4b)		979.00	
						979.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						13,875.79	(5)



# Trustees' Financial Summary

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## 14 - Retirement Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	512.59	247.99
2240 County Retirement Distribution	22,995.90	29,565.20
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>23,508.49</b>	<b>29,813.19</b>

### 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	14,588.96	13,791.85
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	0.00	92.39
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,256.78	2,350.19
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	1,602.00	1,474.54
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,024.62	2,129.41
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,439.09	1,367.26
291 Federal Title I Grant - Educationally Deprived/Compensat		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,792.99	0.00
298 Miscellaneous OPI and Non-OPI State Grants/Loans		
1XXX Instruction		
2XX Personal Services - Employee Benefits	117.10	0.00
299 Miscellaneous OPI and Non-OPI Federal Grants/Loans		
1XXX Instruction		
2XX Personal Services - Employee Benefits	675.30	0.00
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	48.63	0.00
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	518.86



# Trustees' Financial Summary

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## 14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	1,314.07
465	Federal Miscellaneous Grants from OPI				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	600.39
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	127.56	130.27
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	2,704.76	2,675.86
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				27,377.79	26,445.09

### Schedule of Changes Worksheet

Beginning Fund Balance					13,634.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					29,813.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					26,445.09	(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)					17,002.90	(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
<b>003 Workers' Comp</b>	
1900 Other Revenue from Local Sources	103.37
<b>042 Title I Carryover 03-04</b>	
4200 Title I, Part A, Improving Basic Programs	4,220.10
<b>093 Indirect Cost Pool</b>	
1900 Other Revenue from Local Sources	28.30
<b>094 Lincoln Electric</b>	
1900 Other Revenue from Local Sources	789.19
<b>095 Wrestling Camp - Rent</b>	
1900 Other Revenue from Local Sources	1,200.00
<b>096 Insurance Proceeds</b>	
1900 Other Revenue from Local Sources	1,136.97
<b>097 Lincoln Electric Grant</b>	
1900 Other Revenue from Local Sources	543.66
<b>098 Interest</b>	
1900 Other Revenue from Local Sources	223.07
<b>292 Title I 01-02</b>	
4200 Title I, Part A, Improving Basic Programs	2,535.11
<b>412 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	4,980.10
<b>420 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	8,447.90
<b>465 Renovation</b>	
4650 Federal Miscellaneous Grants from OPI	3,254.80
<b>803 Interbel Technology</b>	
1900 Other Revenue from Local Sources	528.59
<b>833 Surplus Equipment Sale</b>	
1900 Other Revenue from Local Sources	23.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	28,014.16

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

PRC Program Function Object	2003 Value
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# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
<b>096 Insurance Proceeds</b>	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	500.00
<b>099 After School Program</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	319.38
<b>263 Renovation 01-02</b>	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
1XX Personal Services - Salaries	1,354.10
<b>292 Title I 01-02</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	1,639.58
6XX Supplies and Materials	3,652.65
	5,292.23
<b>292 Subtotal</b>	
<b>412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	3,983.05
3XX Purchased Professional and Technical Services	290.00
5XX Other Purchased Services	707.05
	4,980.10
<b>412 Subtotal</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	8,447.90
<b>465 Renovation</b>	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
1XX Personal Services - Salaries	3,254.80



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
465 Federal Miscellaneous Grants from OPI	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00
	24,148.51

### Schedule of Changes Worksheet

Beginning Fund Balance	14,426.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	28,014.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	24,148.51	(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                   754.20                   (4b)                   -754.20		
	-754.20	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	17,537.67	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
003 Workers' Comp	103.37	0.00	103.37
042 Title I Carryover 03-04	4,220.10	0.00	4220.10
093 Indirect Cost Pool	28.30	0.00	28.30
094 Lincoln Electric	789.19	0.00	789.19
095 Wrestling Camp - Rent	1,200.00	0.00	1200.00
096 Insurance Proceeds	1,136.97	500.00	636.97
097 Lincoln Electric Grant	543.66	0.00	543.66
098 Interest	223.07	0.00	223.07
099 After School Program	0.00	319.38	-319.38
263 Renovation 01-02	0.00	1354.10	-1354.10



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
292 Title I 01-02	2,535.11	5292.23	-2757.12
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	4,980.10	4980.10	.00
420 Title I, Part A, Improving Basic Programs	8,447.90	8447.90	.00
465 Renovation	3,254.80	3254.80	.00
803 Interbel Technology	528.59	0.00	528.59
833 Surplus Equipment Sale	23.00	0.00	23.00
<b>Total</b>	<b>28,014.16</b>	<b>24,148.51</b>	<b>3,865.65</b>



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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	116.10	59.27
1900	Other Revenue from Local Sources	1,350.00	1,800.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>1,466.10</u>	<u>1,859.27</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	1,970.00	1,357.00
6XX	Supplies and Materials	0.00	308.36
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>1,970.00</u>	<u>1,665.36</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				2,674.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				1,859.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				1,665.36	(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)				2,868.38	(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	59.69	0.00
5300 Operating Transfers from Other Funds	544.36	657.67
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	604.05	657.67

### 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	129.63	512.78
27XX Student Transportation Services		
1XX Personal Services - Salaries	0.00	503.20
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	214.93	54.11
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	344.56	1,070.09



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## 21 - Compensated Absence Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						2,122.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						657.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,070.09	(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)						1,710.51	(5)



# Trustees' Financial Summary

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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	175.63	84.45
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	175.63	84.45

### Schedule of Changes Worksheet

Beginning Fund Balance	5,335.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	84.45	(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)	5,419.54	(5)



# Trustees' Financial Summary

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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	85.61	52.61
3281 State Technology Aid	51.57	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	137.18	52.61

### Schedule of Changes Worksheet

Beginning Fund Balance	2,618.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	52.61	(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)	2,671.46	(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	17.78
3282 State Flexibility Fund Allocation	0.00	1,691.88
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	1,709.66

### Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,709.66	(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)	1,709.66	(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
1XXX Revenues from Student Activities	3,773.79	1,553.13
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,773.79	1,553.13

### 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	3,456.14	1,197.39
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	50.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	3,506.14	1,197.39

## Schedule of Changes Worksheet

Beginning Fund Balance	4,130.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,553.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,197.39	(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)	4,486.08	(5)



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<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2002 Value</b>	<b>2003 Value</b>
XX	XXX 26XX	41X Energy Utility Services	12,750.73	13,962.34
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	7,306.40	2,958.80
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	8,000.00
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	6,651.70
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	6,651.70

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,217.05
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	9,578.39
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	13,934.16
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	10,441.68	0.00	0.00	0.00	
280	1XXX	2XX	93.40	0.00	0.00	0.00	
280	1XXX	3XX	150.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	79.75	0.00	0.00	0.00	
280	1XXX	6XX	1,282.85	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	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	0.00	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	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	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	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	1,886.48	0.00	0.00	0.00	
<b>Totals</b>			13,934.16	0.00	0.00	0.00	13,934.16



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*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.*

*\* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY03.*