



Trustees' Financial Summary

FY2005-06

Submit ID: 0534-75232012

27 Lincoln County

0534 Trego Elem

Due Dates:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction not later than the 2nd Monday in September (MCA 20-9-211 & MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk Margaret Mee

Phone #: (406) 882-4713

(Signature)

(Date)

Chair, Board of Trustees Timothy Their

(Signature)

(Date)

County Superintendent Ron Higgins

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY06 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 05-06	LOCAL	-	
044	Plum Creek Donation 05-06	LOCAL	-	
048	Bus Rental 05-06	LOCAL	-	
049	Surplus Sale 05-06	LOCAL	-	
083	Interbel cap credits 05-06	LOCAL	-	
084	Interbel grant 04-05	LOCAL	-	
094	Lincoln Electric cap credits 04-05	LOCAL	-	
095	Wrestling camp 05-06	LOCAL	-	
096	Insurance proceeds 05-06	LOCAL	-	
097	Lincoln Electric grant 05-06	LOCAL	-	
098	Interest 05-06	LOCAL	-	
329	Tobacco Use Prevention	STATE	2705349806	
363	OTO Energy Assistance	STATE	-	
412	REAP	FEDERAL	S358A021369	84.358A
430	Title II Part A	FEDERAL	2705341404	84.367
433	Title IV, Part A, Safe & Drug-Free	FEDERAL	2705341604	84.186A
435	Title V, Part A, Innovative Programs	FEDERAL	2705343905	84.298
456	Sp Ed from Co-op 05-06	LOCAL	-	



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	37,458.78	24,470.64	58,205.75	9,590.29
02	Taxes Receivable - Real and Personal (120-149)	10,586.80	.96	13.43	
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	48,045.58	24,471.60	58,219.18	9,590.29
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	10,586.80	.96	13.43	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	10,586.80	.96	13.43	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	8,454.16			
48	Fund Balance for Budget (961-970)	29,004.62	24,470.64	58,205.75	9,590.29
52	TOTAL FUND BALANCE/EQUITY	37,458.78	24,470.64	58,205.75	9,590.29
53	TOTAL LIABILITIES AND FUND BALANCE	48,045.58	24,471.60	58,219.18	9,590.29



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		17,071.34	30,244.48	
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)			1,575.78	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		17,071.34	31,820.26	
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)			3.57	
48	Fund Balance for Budget (961-970)		17,071.34	31,816.69	
52	TOTAL FUND BALANCE/EQUITY		17,071.34	31,820.26	
53	TOTAL LIABILITIES AND FUND BALANCE		17,071.34	31,820.26	



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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)			5,769.06	2,249.12
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			5,769.06	2,249.12
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)			5,769.06	2,249.12
52	TOTAL FUND BALANCE/EQUITY			5,769.06	2,249.12
53	TOTAL LIABILITIES AND FUND BALANCE			5,769.06	2,249.12



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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			11,080.96	
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			11,080.96	
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)			11,080.96	
52	TOTAL FUND BALANCE/EQUITY			11,080.96	
53	TOTAL LIABILITIES AND FUND BALANCE			11,080.96	



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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,197.86	6,725.22		
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	6,197.86	6,725.22		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	6,197.86	6,725.22		
52	TOTAL FUND BALANCE/EQUITY	6,197.86	6,725.22		
53	TOTAL LIABILITIES AND FUND BALANCE	6,197.86	6,725.22		



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			7,271.67	
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			7,271.67	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	TOTAL FUND BALANCE/EQUITY			7,271.67	
53	TOTAL LIABILITIES AND FUND BALANCE			7,271.67	



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		29,524.98		
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		29,524.98		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)		29,524.98		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		29,524.98		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		29,524.98		



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



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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01 - General Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	90,558.26	86,212.26
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	3,504.25	6,189.89
1190	Penalties and Interest on Taxes	740.03	1,075.85
1510	Interest Earnings	1,090.10	1,619.17
3110	Direct State Aid	111,440.14	112,374.64
3115	State Spec Ed Allowable Cost Pymt to Districts	7,984.91	7,988.31
3120	State Guaranteed Tax Base Aid	21,638.40	27,112.80
3440	State HB20/SB417 Prop Tax Reimb	499.39	374.54
3444	State School Block Grant	21,531.68	21,695.32
6100	Material Prior Period Revenue Adjustments	152.74	115.20

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

259,139.90 264,757.98

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	106,210.61	114,447.32
2XX	Personal Services - Employee Benefits	10,565.10	12,176.25
3XX	Purchased Professional and Technical Services	4,144.50	382.50
5XX	Other Purchased Services	496.09	638.75
6XX	Supplies and Materials	14,151.80	12,360.02
8XX	Other Expenditures	0.00	50.00
21XX	Support Services - Students		
3XX	Purchased Professional and Technical Services	37.00	294.80
222X	Educational Media Services		
6XX	Supplies and Materials	1,868.69	1,071.24
8XX	Other Expenditures	24.48	0.00
23XX	Support Services - General Administration		
3XX	Purchased Professional and Technical Services	7,340.00	8,347.50
5XX	Other Purchased Services	6,955.36	6,391.32
6XX	Supplies and Materials	1,057.58	303.40
810	Dues and Fees	1,513.13	998.36
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	1,000.00	1,200.00
2XX	Personal Services - Employee Benefits	19.88	17.54
25XX	Support Services - Business		
1XX	Personal Services - Salaries	14,228.22	14,980.03
2XX	Personal Services - Employee Benefits	1,959.29	1,644.67
4XX	Purchased Property Services	0.00	108.00



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01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	25XX	Support Services - Business			
		5XX	Other Purchased Services	1,004.36	2,262.35
		6XX	Supplies and Materials	1,028.30	1,757.40
		8XX	Other Expenditures	650.00	725.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	15,659.95	14,319.13
		2XX	Personal Services - Employee Benefits	311.24	256.35
		3XX	Purchased Professional and Technical Services	1,752.55	1,305.95
		4XX	Purchased Property Services	12,567.11	11,890.03
		5XX	Other Purchased Services	170.85	259.88
		6XX	Supplies and Materials	19,458.76	10,140.39
		8XX	Other Expenditures	285.00	1,025.00
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	639.00	630.00
		2XX	Personal Services - Employee Benefits	12.70	9.21
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	17,305.28	19,855.53
		2XX	Personal Services - Employee Benefits	1,919.37	2,390.89
		5XX	Other Purchased Services	153.93	53.35
		6XX	Supplies and Materials	248.70	485.58
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	812.78	747.54
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	1,000.00	1,000.00
		2XX	Personal Services - Employee Benefits	19.88	14.62
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	12,090.36	9,718.22
		2XX	Personal Services - Employee Benefits	470.85	846.29
		6XX	Supplies and Materials	5,826.47	7,247.90
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	168.25	848.27

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

265,127.42 263,200.58



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01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance						36,268.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						264,757.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						263,200.58	(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	8,454.16	Less Last Year	8,820.94	(4b)		-366.78	
						-366.78	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						37,458.78	(5)



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10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	0.01	0.00
1510	Interest Earnings	353.84	730.31
2220	County On-Schedule Trans Reimb	20,239.06	19,733.47
3210	State On-Schedule Trans Reimb	20,239.07	19,733.48
3440	State HB20/SB417 Prop Tax Reimb	94.68	71.02
3444	State School Block Grant	42.44	42.76
6100	Material Prior Period Revenue Adjustments	0.00	250.00

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

40,969.10	40,561.04
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	1,000.00	1,450.00
2XX	Personal Services - Employee Benefits	43.65	125.03
25XX	Support Services - Business		
1XX	Personal Services - Salaries	4,372.69	7,021.26
2XX	Personal Services - Employee Benefits	679.39	1,710.47
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	659.23	636.05
6XX	Supplies and Materials	0.00	95.00
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	17,533.33	18,337.25
2XX	Personal Services - Employee Benefits	765.40	1,581.18
3XX	Purchased Professional and Technical Services	83.00	173.00
4XX	Purchased Property Services	6,398.45	3,975.10
5XX	Other Purchased Services	3,011.11	3,117.28
6XX	Supplies and Materials	6,673.06	9,346.85

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

41,219.31	47,568.47
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10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						31,478.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						40,561.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						47,568.47	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						24,470.64	(5)



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11 - Bus Depreciation Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	21.50	1.89
1190 Penalties and Interest on Taxes	7.75	0.67
1510 Interest Earnings	1,178.47	2,257.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,207.72	2,259.63

Schedule of Changes Worksheet

Beginning Fund Balance	55,946.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,259.63	(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)	58,205.75	(5)



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12 - School Food Services Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	163.16	447.30
1611	National School Lunch Program	1,703.70	2,259.35
1612	School Breakfast Program	567.90	753.11
1900	Other Revenue from Local Sources	1,874.21	1,284.71
3220	State Food Services Match	76.11	95.40
4550	Federal Child Nutrition	19,007.48	18,491.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>23,392.56</u>	<u>23,331.10</u>

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

PRC Program Function Object		2005 Value	2006 Value
910	Food Services		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	1,000.00	350.00
31XX	Food Services		
1XX	Personal Services - Salaries	10,118.55	10,020.35
2XX	Personal Services - Employee Benefits	2,019.53	1,225.35
3XX	Purchased Professional and Technical Services	58.56	0.00
4XX	Purchased Property Services	333.16	0.00
6XX	Supplies and Materials	15,316.20	8,116.52
8XX	Other Expenditures	57.00	60.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>28,903.00</u>	<u>19,772.22</u>



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12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance					6,031.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					23,331.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					19,772.22	(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)					9,590.29	(5)



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14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	426.90	758.89
2240 County Retirement Distribution	24,786.13	25,131.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	25,213.03	25,890.28

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	13,167.60	14,358.17
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	247.95	332.46
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,306.07	2,760.21
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	1,941.46	1,823.37
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,252.94	2,403.12
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,145.44	2,491.01
361 Services for Significant Needs Students		
1XXX Instruction		
2XX Personal Services - Employee Benefits	495.49	0.00
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	123.98	125.45
910 Food Services		
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	123.98	43.91
31XX Food Services		
2XX Personal Services - Employee Benefits	2,753.38	2,549.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	25,558.29	26,887.55



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14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					18,068.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					25,890.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					26,887.55	(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)					17,071.34	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
003 Workers Comp 05-06	
1900 Other Revenue from Local Sources	30.00
048 Bus Rental 05-06	
1900 Other Revenue from Local Sources	522.50
049 Surplus Sale 05-06	
1900 Other Revenue from Local Sources	202.32
083 Interbel cap credits 05-06	
1900 Other Revenue from Local Sources	562.99
094 Lincoln Electric cap credits 04-05	
1900 Other Revenue from Local Sources	709.69
095 Wrestling camp 05-06	
1900 Other Revenue from Local Sources	2,050.00
098 Interest 05-06	
1510 Interest Earnings	1,183.57
329 Tobacco Use Prevention	
3290 State - Other State Grants	56.00
363 OTO Energy Assistance	
3630 OTO State Energy Cost Relief & Transportation	711.89
412 REAP	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	9,238.65
430 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	1,381.08
433 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	205.00
435 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	853.00
456 Sp Ed from Co-op 05-06	
1900 Other Revenue from Local Sources	747.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	18,454.23

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

PRC Program Function Object	2006 Value
048 Bus Rental 05-06	



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
1XX Regular Education Programs - Elementary/Secondary	
27XX Student Transportation Services	
6XX Supplies and Materials	151.87
084 Interbel grant 04-05	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	174.99
329 Tobacco Use Prevention	
329 State Miscellaneous Grants	
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	56.00
363 OTO Energy Assistance	
363 State One Time Only (OTO) Energy Cost Relief & Trans	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	711.89
412 REAP	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	2,621.08
2XX Personal Services - Employee Benefits	396.33
3XX Purchased Professional and Technical Services	435.00
5XX Other Purchased Services	624.80
6XX Supplies and Materials	1,390.44
8XX Other Expenditures	3,027.00
23XX Support Services - General Administration	
8XX Other Expenditures	744.00
412 Subtotal	9,238.65
430 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
5XX Other Purchased Services	347.65
8XX Other Expenditures	1,033.43
430 Subtotal	1,381.08



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
433 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
6XX Supplies and Materials	205.00
435 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
5XX Other Purchased Services	204.42
6XX Supplies and Materials	172.01
8XX Other Expenditures	166.57
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	310.00
	853.00
435 Subtotal	853.00
456 Sp Ed from Co-op 05-06	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	582.59
6XX Supplies and Materials	164.95
	747.54
456 Subtotal	747.54
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 13,520.02



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					26,882.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					18,454.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					13,520.02	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	3.57	Less Last Year	0.00	(4b)	3.57	
					3.57	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					31,820.26	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
003 Workers Comp 05-06	30.00	0.00	30.00
048 Bus Rental 05-06	522.50	151.87	370.63
049 Surplus Sale 05-06	202.32	0.00	202.32
083 Interbel cap credits 05-06	562.99	0.00	562.99
084 Interbel grant 04-05	0.00	174.99	-174.99
094 Lincoln Electric cap credits 04-05	709.69	0.00	709.69
095 Wrestling camp 05-06	2,050.00	0.00	2,050.00
098 Interest 05-06	1,183.57	0.00	1,183.57
329 Tobacco Use Prevention	56.00	56.00	0.00
363 OTO Energy Assistance	711.89	711.89	0.00
412 REAP	9,238.65	9,238.65	0.00
430 Title II Part A	1,381.08	1,381.08	0.00
433 Title IV, Part A, Safe & Drug-Free	205.00	205.00	0.00
435 Title V, Part A, Innovative Programs	853.00	853.00	0.00
456 Sp Ed from Co-op 05-06	747.54	747.54	0.00
Total	<u>18,454.23</u>	<u>13,520.02</u>	<u>4,934.21</u>



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20 - Lease-Rental Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	133.89	241.25
1900	Other Revenue from Local Sources	1,800.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,933.89</u>	<u>241.25</u>

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	183.71
6XX Supplies and Materials	0.00	891.38
8XX Other Expenditures	0.00	50.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>1,125.09</u>

Schedule of Changes Worksheet

Beginning Fund Balance		6,652.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		241.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,125.09	(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)		5,769.06	(5)



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21 - Compensated Absence Fund

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

PRC Revenue	2005 Value	2006 Value
5300 Operating Transfers from Other Funds	168.25	848.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	168.25	848.27

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	214.78
27XX Student Transportation Services		
1XX Personal Services - Salaries	0.00	187.75
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	0.00	585.96
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	988.49

Schedule of Changes Worksheet

Beginning Fund Balance	2,389.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	848.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	988.49	(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)	2,249.12	(5)



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26 - Impact Aid Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	146.84	356.00
4820 Federal Impact Aid - Title VIII	1,008.95	4,069.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,155.79	4,425.11

Schedule of Changes Worksheet

Beginning Fund Balance	6,655.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,425.11	(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)	11,080.96	(5)



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28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	93.92	224.07
3281 State Technology Aid	1,068.41	1,554.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,162.33	1,778.63

Schedule of Changes Worksheet

Beginning Fund Balance	4,419.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,778.63	(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)	6,197.86	(5)



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29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	106.35	224.10
3445 State Combined Fund School Block Grant	1,548.10	1,559.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,654.45	1,783.97

Schedule of Changes Worksheet

Beginning Fund Balance	4,941.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,783.97	(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)	6,725.22	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2005 Value	2006 Value
1XXX Revenues from Student Activities	2,871.93	5,831.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,871.93	5,831.86

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

PRC Program Function Object	2005 Value	2006 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	2,859.85	4,686.04
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,859.85	4,686.04

Schedule of Changes Worksheet

Beginning Fund Balance					6,125.85 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,831.86 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,686.04 (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)					7,271.67 (5)



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Fund	Account	Description	2005 Value	2006 Value
XX	210 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX	112 Certified Teacher Staff Salaries	16,952.27	19,479.40
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	127,477.76	133,746.39
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	3,833.18	823.05
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	12,926.34	12,988.33
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	6,796.79
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	6,796.79

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,265.27
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	9,787.27
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	23,532.89
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.

Percentage of Special Ed Funding in FY2008 Maximum Budget: 100%



Trustees' Financial Summary

FY2005-06

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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	19,855.53	0.00	0.00	0.00	
280	1XXX	2XX	2,390.89	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	53.35	0.00	0.00	0.00	
280	1XXX	6XX	485.58	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	747.54	0.00	0.00	0.00	
Totals			23,532.89	0.00	0.00	0.00	23,532.89



Trustees' Financial Summary

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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 FY06.*



Trustees' Financial Summary

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Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land Improvements	1,250.00	0.00	0.00	0.00	1,250.00
Buildings	278,893.10	0.00	0.00	0.00	278,893.10
Machinery And Equipment	98,182.00	0.00	0.00	0.00	98,182.00
Totals at historical cost	378,325.10	0.00	0.00	0.00	378,325.10
Less Accumulated depreciation for:					
Building Accum	181,928.00	0.00	6,524.00	0.00	188,452.00
Machinery And Equipment Accum	80,824.00	0.00	2,656.00	0.00	83,480.00
Total accumulated depreciation	262,752.00	0.00	9,180.00	0.00	271,932.00
Governmental activities, capital assets, net	115,573.10	0.00	-9,180.00	0.00	106,393.10

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
Governmental Activities *							
Compensated	7,964.45	0.00	0.00	467.37	7,497.08	1,499.42	5,997.66
Total Governmental Activity							
Long-Term Liabilities	7,964.45	0.00	0.00	467.37	7,497.08	1,499.42	5,997.66

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.