



Trustees' Financial Summary

FY2003-04

Submit ID: 1221-51286302

**25 Lewis & Clark County
1221 Lincoln K-12 Schools**

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 Beckey Tweet

Phone #: (406) 362-4201

(Signature)

(Date)

Chair, Board of Trustees KD Feedback

(Signature)

(Date)

County Superintendent Marsha Davis

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY04 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 #
001	LOCAL 2001-2002	LOCAL		
023	Title II Part A	FEDERAL	2512211403	84.367
024	Title II, Part D, Ed Technology	FEDERAL	2512216003	84.318
041	Title IV Safe and Drug-Free Schools	FEDERAL	2512211603	84.186A
100	IDEA Part B	FEDERAL	25-1221-	84.027
101	Title I Improving Basic Programs	FEDERAL	2512213103	84.010A
102	Advanced Placement	FEDERAL	25-1221-40-04	84.330C
111	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A021895	84.358A
112	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A021895 04	84.358A
144	Title II Part A	FEDERAL	2512211404	84.367
164	Title IV Safe and Drug-Free Schools	FEDERAL	2512211604	84.186A
314	Title I Improving Basic Programs	FEDERAL	2512213104	84.010A
334	Reading Excellence Act	FEDERAL	25-1221-33-04	84.338
386	BUSINESS	STATE	360	
392	Vo Ed Carl Perkins Basic Grant	FEDERAL	2512218103BG	84.048A
393	Vo Ed Carl Perkins Basic Grant	FEDERAL	2512218104BG	84.048A
394	Title V Part A	FEDERAL	2512213903	84.298
395	TECHNOLOGY EDUCATION	STATE	350	
431	Reading Excellence Act	FEDERAL	25-1221-33-03	84.338
444	GEAR UP 2003-2004	FEDERAL	25-1221-600-014	600-014
461	School Renovation IDEA Technology	FEDERAL	25-1221-65-02	84.352
500	TALES 2002-03	FEDERAL	25-1221-500	001
501	TALES 2003-04	FEDERAL	25-1221-501	001
604	Title II, Part D, Ed Technology	FEDERAL	25-1221-60-04	84.318
701	GEAR UP 2002-2003	FEDERAL	25-1221-600-014	600-014
899	CORRECTION OF PRIOR	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)	224,227.33	14,271.05		11,584.02
02	Taxes Receivable - Real and Personal (120-149)	26,229.33	2,134.18		
03	Taxes Receivable - Protested (150-159)	6,256.83	424.15		
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)	6,000.00			
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	262,713.49	16,829.38		11,584.02
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	6,052.52			
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	32,486.16	2,558.33		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	38,538.68	2,558.33		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	224,174.81	14,271.05		11,584.02
52	TOTAL FUND BALANCE/EQUITY	224,174.81	14,271.05		11,584.02
53	TOTAL LIABILITIES AND FUND BALANCE	262,713.49	16,829.38		11,584.02

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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)	2,373.23	58,734.97	54,865.71	1,542.97
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		14,391.35	250.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,373.23	73,126.32	55,115.71	1,542.97
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			55,115.71	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			55,115.71	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	2,373.23	73,126.32		1,542.97
52	TOTAL FUND BALANCE/EQUITY	2,373.23	73,126.32		1,542.97
53	TOTAL LIABILITIES AND FUND BALANCE	2,373.23	73,126.32	55,115.71	1,542.97

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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)	323.20			2,560.21
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	2,100.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,423.20			2,560.21
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	2,423.20			2,560.21
52	TOTAL FUND BALANCE/EQUITY	2,423.20			2,560.21
53	TOTAL LIABILITIES AND FUND BALANCE	2,423.20			2,560.21



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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)				
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				
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)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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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)	5,130.59	10,822.75		
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	5,130.59	10,822.75		
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)	5,130.59	10,822.75		
52	TOTAL FUND BALANCE/EQUITY	5,130.59	10,822.75		
53	TOTAL LIABILITIES AND FUND BALANCE	5,130.59	10,822.75		



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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)	13,993.99	21,968.54		
02	Taxes Receivable - Real and Personal (120-149)		1,413.48		
03	Taxes Receivable - Protested (150-159)		461.60		
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	13,993.99	23,843.62		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		1,875.08		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		1,875.08		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets				
48	Fund Balance for Budget (961-970)	13,993.99	21,968.54		
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	13,993.99	21,968.54		
53	TOTAL LIABILITIES AND FUND BALANCE	13,993.99	23,843.62		



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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)				
41	Unrestricted Net Assets				
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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)				
41	Unrestricted Net Assets				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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ASSETS, LIABILITIES, AND FUND BALANCE		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)	1,656.53		46,648.72	1,974.82
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	1,656.53		46,648.72	1,974.82
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)				
45	Assets Held in Trusts				
48	Fund Balance for Budget (961-970)	1,656.53		46,648.72	1,974.82
52	TOTAL FUND BALANCE/EQUITY	1,656.53		46,648.72	1,974.82
53	TOTAL LIABILITIES AND FUND BALANCE	1,656.53		46,648.72	1,974.82



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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)		147,622.15		
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		147,622.15		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)		147,622.15		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		147,622.15		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		147,622.15		



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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	2003 Value	2004 Value
1111 District Levy - Real Property	257,244.57	263,950.52
1112 District Levy - Personal Property	6,241.57	4,859.16
1113 District Levy - Heavy Motor Vehicles	238.21	103.15
1114 District Levy - Pers Prop/Mobile Homes	3,250.91	10,058.91
1190 Penalties and Interest on Taxes	2,019.86	2,427.79
1510 Interest Earnings	5,204.00	3,050.90
1900 Other Revenue from Local Sources	1,971.90	0.00
1920 Contributions/Donations from Private Sources	0.00	932.13
3110 Direct State Aid	603,068.89	613,417.49
3115 State Spec Ed Allowable Cost Pymt to Districts	44,402.49	36,612.61
3120 State Guaranteed Tax Base Aid	237,070.31	271,537.52
3440 State HB20/SB417 Prop Tax Reimb	4,574.93	6,054.04
3444 State School Block Grant	37,177.70	37,948.84
6100 Material Prior Period Revenue Adjustments	-9,092.74	6,604.31

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

1,193,372.60 1,257,557.37

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	500,767.75	449,684.75
2XX Personal Services - Employee Benefits	72,979.71	90,628.69
3XX Purchased Professional and Technical Services	0.00	2042.32
4XX Purchased Property Services	186.80	.00
5XX Other Purchased Services	6,114.78	8,688.45
6XX Supplies and Materials	57,699.19	39,808.88
7XX Property and Equipment Acquisition	2,878.14	142.93
810 Dues and Fees	95.00	.00
8XX Other Expenditures	0.00	1,506.40
21XX Support Services - Students		
1XX Personal Services - Salaries	2,292.50	1,539.16
2XX Personal Services - Employee Benefits	0.00	1.03
5XX Other Purchased Services	0.00	67.50
6XX Supplies and Materials	42.58	802.19
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	9,545.01	.00
222X Educational Media Services		
1XX Personal Services - Salaries	18,649.48	35,000.13
2XX Personal Services - Employee Benefits	2,400.00	3,149.01



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01 - General Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary				
	222X	Educational Media Services			
		3XX	Purchased Professional and Technical Services	0.00	1965.00
		5XX	Other Purchased Services	0.00	92.16
		6XX	Supplies and Materials	5,512.76	5414.12
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	71,122.24	67634.10
		2XX	Personal Services - Employee Benefits	8,126.45	7472.26
		3XX	Purchased Professional and Technical Services	14,780.33	18238.37
		4XX	Purchased Property Services	1,380.70	472.10
		5XX	Other Purchased Services	22,102.35	24106.90
		6XX	Supplies and Materials	20,154.50	6513.07
		7XX	Property and Equipment Acquisition	1,296.77	.00
		810	Dues and Fees	19,229.38	4293.00
		8XX	Other Expenditures	0.00	10007.26
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	43,939.09	46022.93
		2XX	Personal Services - Employee Benefits	0.00	4769.20
		5XX	Other Purchased Services	140.00	112.50
		810	Dues and Fees	600.00	.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	32,856.47	29330.34
		2XX	Personal Services - Employee Benefits	5,707.25	70.77
		5XX	Other Purchased Services	639.05	1102.45
		810	Dues and Fees	734.58	75.00
		8XX	Other Expenditures	0.00	35.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	40,180.56	45426.03
		2XX	Personal Services - Employee Benefits	7,680.00	9565.47
		3XX	Purchased Professional and Technical Services	6,377.47	4606.34
		4XX	Purchased Property Services	55,116.92	63872.78
		5XX	Other Purchased Services	0.00	127.34
		6XX	Supplies and Materials	19,945.60	21075.44
		8XX	Other Expenditures	8.48	2712.99
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	2,591.76	2659.19
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	1,527.33	.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	52,981.12	45788.54



Trustees' Financial Summary

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Submit ID: 1221-51286302

**25 Lewis & Clark County
1221 Lincoln K-12 Schools**

01 - General Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
280	Special Education - Local and State				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	13,449.92	13040.57
		3XX	Purchased Professional and Technical Services	753.00	1172.57
		5XX	Other Purchased Services	71.50	213.90
		6XX	Supplies and Materials	1,169.23	1282.01
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	3,103.55	6052.52
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	42,749.28	21666.57
		2XX	Personal Services - Employee Benefits	0.00	17.45
		5XX	Other Purchased Services	24,736.35	21400.05
		6XX	Supplies and Materials	16,632.86	7038.10
		810	Dues and Fees	3,036.00	2335.00
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	4,510.00	8100.00
		5XX	Other Purchased Services	48.30	597.89
		6XX	Supplies and Materials	13,775.71	10464.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,232,417.80</u>	<u>1,150,002.97</u>

Schedule of Changes Worksheet

Beginning Fund Balance					116,620.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,257,557.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,150,002.97	(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)					224,174.81	(5)



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**25 Lewis & Clark County
1221 Lincoln K-12 Schools**

10 - Transportation Fund

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

PRC Revenue	2003 Value	2004 Value
1111 District Levy - Real Property	15,582.66	22,260.32
1112 District Levy - Personal Property	209.32	393.45
1113 District Levy - Heavy Motor Vehicles	21.07	8.68
1114 District Levy - Pers Prop/Mobile Homes	249.74	682.05
1190 Penalties and Interest on Taxes	129.21	163.20
1510 Interest Earnings	325.25	231.83
2220 County On-Schedule Trans Reimb	8,197.47	9,537.65
3210 State On-Schedule Trans Reimb	8,197.47	9,537.65
3440 State HB20/SB417 Prop Tax Reimb	256.29	450.13
3444 State School Block Grant	1,973.29	1,007.11
6100 Material Prior Period Revenue Adjustments	-0.05	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	35,141.72	44,272.07

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
5XX Other Purchased Services	33,717.34	40,208.68
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	33,717.34	40,208.68

Schedule of Changes Worksheet

Beginning Fund Balance	10,207.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	44,272.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	40,208.68	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	14,271.05	(5)



Trustees' Financial Summary

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25 Lewis & Clark County
1221 Lincoln K-12 Schools

12 - School Food Services Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	216.83	130.28
1611	National School Lunch Program	22,595.57	21,383.76
1920	Contributions/Donations from Private Sources	0.00	434.63
4550	Federal Child Nutrition	31,005.82	36,029.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		53,818.22	57,978.44

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

PRC Program Function Object		2003 Value	2004 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	29,973.26	29730.70
	2XX Personal Services - Employee Benefits	0.00	445.91
	6XX Supplies and Materials	21,358.56	20112.24
	8XX Other Expenditures	0.00	60.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		51,331.82	50,348.85

Schedule of Changes Worksheet

Beginning Fund Balance				3,954.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				57,978.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				50,348.85	(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)				11,584.02	(5)



Trustees' Financial Summary

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25 Lewis & Clark County
1221 Lincoln K-12 Schools

13 - Tuition Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	216.83	46.96
6100 Material Prior Period Revenue Adjustments	-3.27	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	213.56	46.96

Schedule of Changes Worksheet

Beginning Fund Balance	2,326.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	46.96	(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)	2,373.23	(5)



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**25 Lewis & Clark County
1221 Lincoln K-12 Schools**

14 - Retirement Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	2,059.91	1,334.87
2240	County Retirement Distribution	130,915.00	134,703.80
6100	Material Prior Period Revenue Adjustments	857.93	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>133,832.84</u>	<u>136,038.67</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	72,482.25	70125.39
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	177.30	203.38
221X	Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	739.87	.00
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	2,742.37	5383.24
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	10,464.77	10306.87
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	6,568.67	6901.12
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	4,673.33	4184.15
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	5,178.28	7791.74
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	7,828.14	6852.61
62XX	Resources Transferred to Other School Districts or Cooper		
	920 Resources Transferred to Other School Districts or Cooper	0.00	2801.40
394	State Career & Technical Ed Entitlement - Family & Cons		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	60.58	.00
395	State Career & Technical Ed Entitlement - Technology Ed/		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	4,360.01	.00



Trustees' Financial Summary

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**25 Lewis & Clark County
1221 Lincoln K-12 Schools**

14 - Retirement Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
396	State Career & Technical Ed Entitlement - Office Occupati				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	1,973.77	.00
420	Title I, Part A, Improving Basic Programs				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	11,470.66	4491.35
430	Title II, Part A, Teacher & Principal Training & Recruiting				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	0.00	2471.09
	21XX		Support Services - Students		
		2XX	Personal Services - Employee Benefits	2,429.87	.00
431	Title II, Part D, Educational Technology				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	0.00	36.11
433	Title IV, Part A, Safe & Drug-Free Schools & Communitie				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	118.41	287.33
435	Title V, Part A, Innovative Programs				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	0.00	160.00
465	Federal Miscellaneous Grants from OPI				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	2,281.94	3304.27
470	Federal Miscellaneous Grants from other State Agencies				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	483.63	122.02
471	GEAR UP				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	879.56	55.95
710	School Sponsored Extracurricular Activities				
	34XX		Extracurricular - Activities		
		2XX	Personal Services - Employee Benefits	43.87	138.11
720	School Sponsored Athletics				
	35XX		Extracurricular - Athletics		
		2XX	Personal Services - Employee Benefits	6,491.78	4714.78



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25 Lewis & Clark County
1221 Lincoln K-12 Schools

14 - Retirement Fund

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

PRC Program Function Object	2003 Value	2004 Value
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	3,272.37	3077.63
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	144,721.43	133,408.54

Schedule of Changes Worksheet

Beginning Fund Balance	70,496.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	136,038.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	133,408.54	(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)	73,126.32	(5)



Trustees' Financial Summary

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**25 Lewis & Clark County
1221 Lincoln K-12 Schools**

15 - Miscellaneous Programs Fund

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

PRC Revenue	2004 Value
023 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	5,565.05
024 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	5,336.31
6100 Material Prior Period Revenue Adjustments	-23.85
024 Subtotal	5,312.46
041 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	474.77
100 IDEA Part B	
4700 Federal Miscellaneous Grants from other State Agencies	400.00
101 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	4,740.90
102 Advanced Placement	
4650 Federal Miscellaneous Grants from OPI	250.00
111 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4100 Federal Miscellaneous Grants - Direct from Feds	39.00
112 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4100 Federal Miscellaneous Grants - Direct from Feds	2,158.00
144 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	19,862.12
164 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	4,651.00
314 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	107,856.96
334 Reading Excellence Act	
4650 Federal Miscellaneous Grants from OPI	137,232.42
386 BUSINESS	
3900 State Career & Technical Ed Entitlement	818.00
392 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,345.30
6100 Material Prior Period Revenue Adjustments	-844.38
392 Subtotal	1,500.92
393 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	6,355.00



Trustees' Financial Summary

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**25 Lewis & Clark County
1221 Lincoln K-12 Schools**

15 - Miscellaneous Programs Fund

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

PRC Revenue	2004 Value
394 Title V Part A	
4350 Title V, Part A, Innovative Programs	2,659.00
395 TECHNOLOGY EDUCATION	
3900 State Career & Technical Ed Entitlement	1,181.00
431 Reading Excellence Act	
4650 Federal Miscellaneous Grants from OPI	13,753.38
444 GEAR UP 2003-2004	
4710 GEAR UP	21,100.00
461 School Renovation IDEA Technology	
4650 Federal Miscellaneous Grants from OPI	3,195.24
500 TALES 2002-03	
4700 Federal Miscellaneous Grants from other State Agencies	285.00
501 TALES 2003-04	
4700 Federal Miscellaneous Grants from other State Agencies	5,647.08
604 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	3,083.95
701 GEAR UP 2002-2003	
4710 GEAR UP	3,001.71
899 CORRECTION OF PRIOR	
6100 Material Prior Period Revenue Adjustments	-38,736.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	312,386.40

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

PRC Program Function Object	2004 Value
023 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	1873.59
2XX Personal Services - Employee Benefits	360.00
5XX Other Purchased Services	2633.46
8XX Other Expenditures	698.00
023 Subtotal	5,565.05



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1221 Lincoln K-12 Schools**

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
024 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2468.70
5XX Other Purchased Services	772.79
6XX Supplies and Materials	2070.97
	5,312.46
024 Subtotal	
041 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
6XX Supplies and Materials	474.77
100 IDEA Part B	
458 IDEA State Program Improvement	
1XXX Instruction	
5XX Other Purchased Services	400.00
101 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	4740.90
102 Advanced Placement	
429 Title I, Part G, Advanced Placement	
1XXX Instruction	
5XX Other Purchased Services	250.00
111 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	39.00
112 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	2158.00



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1221 Lincoln K-12 Schools**

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
144 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	14602.35
2XX Personal Services - Employee Benefits	1826.42
3XX Purchased Professional and Technical Services	600.00
5XX Other Purchased Services	2164.35
8XX Other Expenditures	669.00
	19,862.12
144 Subtotal	19,862.12
164 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
1XX Personal Services - Salaries	2052.50
6XX Supplies and Materials	1853.50
8XX Other Expenditures	745.00
	4,651.00
164 Subtotal	4,651.00
314 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	83037.61
2XX Personal Services - Employee Benefits	19454.43
5XX Other Purchased Services	288.70
6XX Supplies and Materials	4607.82
8XX Other Expenditures	468.40
	107,856.96
314 Subtotal	107,856.96
334 Reading Excellence Act	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
1XX Personal Services - Salaries	49332.12
2XX Personal Services - Employee Benefits	7215.92
3XX Purchased Professional and Technical Services	620.40
5XX Other Purchased Services	21386.57
6XX Supplies and Materials	55195.96
8XX Other Expenditures	3481.45



Trustees' Financial Summary

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**25 Lewis & Clark County
1221 Lincoln K-12 Schools**

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
334 Subtotal	137,232.42
386 BUSINESS	
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	818.00
392 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
8XX Other Expenditures	1500.92
393 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	269.99
7XX Property and Equipment Acquisition	5752.07
8XX Other Expenditures	332.94
393 Subtotal	6,355.00
394 Title V Part A	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	1144.12
2XX Personal Services - Employee Benefits	.88
6XX Supplies and Materials	1514.00
394 Subtotal	2,659.00
395 TECHNOLOGY EDUCATION	
395 State Career & Technical Ed Entitlement - Technology Ed/	
1XXX Instruction	
5XX Other Purchased Services	624.00
6XX Supplies and Materials	557.00
395 Subtotal	1,181.00



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25 Lewis & Clark County
1221 Lincoln K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
431 Reading Excellence Act	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
5XX Other Purchased Services	7127.40
6XX Supplies and Materials	5875.48
8XX Other Expenditures	750.50
	13,753.38
431 Subtotal	
444 GEAR UP 2003-2004	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	14712.37
2XX Personal Services - Employee Benefits	3595.97
5XX Other Purchased Services	1426.41
6XX Supplies and Materials	1365.25
	21,100.00
444 Subtotal	
461 School Renovation IDEA Technology	
465 Federal Miscellaneous Grants from OPI	
4XXX Facilities Acquisition and Construction Services	
6XX Supplies and Materials	3195.24
500 TALES 2002-03	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
1XX Personal Services - Salaries	210.00
8XX Other Expenditures	75.00
	285.00
500 Subtotal	
501 TALES 2003-04	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
1XX Personal Services - Salaries	3023.50
5XX Other Purchased Services	434.07
6XX Supplies and Materials	479.64
8XX Other Expenditures	1709.87



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**25 Lewis & Clark County
1221 Lincoln K-12 Schools**

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
501 Subtotal	5,647.08
604 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	285.00
2XX Personal Services - Employee Benefits	.37
5XX Other Purchased Services	1681.65
6XX Supplies and Materials	1116.93
604 Subtotal	3,083.95
701 GEAR UP 2002-2003	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	520.49
5XX Other Purchased Services	288.76
6XX Supplies and Materials	2192.46
701 Subtotal	3,001.71
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 351,122.96



Trustees' Financial Summary

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**25 Lewis & Clark County
1221 Lincoln K-12 Schools**

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					38,736.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					312,386.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					351,122.96	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					0.00	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
023 Title II Part A	5,565.05	5,565.05	0.00
024 Title II, Part D, Ed Technology	5,312.46	5,312.46	0.00
041 Title IV Safe and Drug-Free Schools	474.77	474.77	0.00
100 IDEA Part B	400.00	400.00	0.00
101 Title I Improving Basic Programs	4,740.90	4,740.90	0.00
102 Advanced Placement	250.00	250.00	0.00
111 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	39.00	39.00	0.00
112 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	2,158.00	2,158.00	0.00
144 Title II Part A	19,862.12	19,862.12	0.00
164 Title IV Safe and Drug-Free Schools	4,651.00	4,651.00	0.00
314 Title I Improving Basic Programs	107,856.96	107,856.96	0.00
334 Reading Excellence Act	137,232.42	137,232.42	0.00
386 BUSINESS	818.00	818.00	0.00
392 Vo Ed Carl Perkins Basic Grant	1,500.92	1,500.92	0.00
393 Vo Ed Carl Perkins Basic Grant	6,355.00	6,355.00	0.00
394 Title V Part A	2,659.00	2,659.00	0.00
395 TECHNOLOGY EDUCATION	1,181.00	1,181.00	0.00
431 Reading Excellence Act	13,753.38	13,753.38	0.00
444 GEAR UP 2003-2004	21,100.00	21,100.00	0.00
461 School Renovation IDEA Technology	3,195.24	3,195.24	0.00
500 TALES 2002-03	285.00	285.00	0.00
501 TALES 2003-04	5,647.08	5,647.08	0.00



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25 Lewis & Clark County
1221 Lincoln K-12 Schools

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
604 Title II, Part D, Ed Technology	3,083.95	3,083.95	0.00
701 GEAR UP 2002-2003	3,001.71	3,001.71	0.00
899 CORRECTION OF PRIOR	-38,736.56	0.00	-38,736.56
Total	<u>312,386.40</u>	<u>351,122.96</u>	<u>-38,736.56</u>



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17 - Adult Education Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	216.83	30.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	216.83	30.53

Schedule of Changes Worksheet

Beginning Fund Balance	1,512.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	30.53	(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)	1,542.97	(5)



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18 - Traffic Education Fund

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

PRC Revenue	2003 Value	2004 Value
1311 Driver's Education Fees	4,420.00	3,060.00
1510 Interest Earnings	0.00	10.73
3260 State Driver's Education Reimbursement	2,255.23	2,100.00
6100 Material Prior Period Revenue Adjustments	0.00	170.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,675.23	5,340.95

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	3,900.00	2550.00
2XX Personal Services - Employee Benefits	0.00	10.40
4XX Purchased Property Services	1,597.84	1586.24
6XX Supplies and Materials	506.87	257.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	6,004.71	4,403.84

Schedule of Changes Worksheet

Beginning Fund Balance	1,486.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,340.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,403.84	(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)	2,423.20	(5)



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21 - Compensated Absence Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	216.83	50.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	216.83	50.66

Schedule of Changes Worksheet

Beginning Fund Balance	2,509.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	50.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,560.21	(5)



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28 - Technology Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	0.00	66.62
4650 Federal Miscellaneous Grants from OPI	0.00	3,244.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	3,311.59

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	600.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	600.00

Schedule of Changes Worksheet

Beginning Fund Balance	2,419.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,311.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	600.00	(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)	5,130.59	(5)



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29 - Flexibility Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	0.00	152.45
3282 State Flexibility Fund Allocation	5,993.97	0.00
3445 State Combined Fund School Block Grant	0.00	4,676.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,993.97	4,828.78

Schedule of Changes Worksheet

Beginning Fund Balance	5,993.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,828.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	10,822.75	(5)



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60 - Building Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	0.00	95.96
1920	Contributions/Donations from Private Sources	0.00	24,345.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		0.00	24,440.96

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
	1XX Personal Services - Salaries	0.00	1540.00
	4XX Purchased Property Services	0.00	4084.00
	6XX Supplies and Materials	0.00	2841.17
	8XX Other Expenditures	0.00	2163.57
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		0.00	10,628.74

Schedule of Changes Worksheet

Beginning Fund Balance				181.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				24,440.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				10,628.74	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				13,993.99	(5)



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1221 Lincoln K-12 Schools**

61 - Building Reserve Fund

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

PRC Revenue		2003 Value	2004 Value
1111	District Levy - Real Property	18,964.04	1,355.76
1112	District Levy - Personal Property	601.06	71.07
1113	District Levy - Heavy Motor Vehicles	0.00	0.26
1114	District Levy - Pers Prop/Mobile Homes	250.40	513.26
1190	Penalties and Interest on Taxes	160.69	154.00
1510	Interest Earnings	1,951.50	1,000.93
3440	State HB20/SB417 Prop Tax Reimb	457.29	385.48
3444	State School Block Grant	4,581.31	0.00
9710	Residual Equity Transfers In	876.57	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>27,842.86</u>	<u>3,480.76</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
4XXX	Facilities Acquisition and Construction Services		
1XX	Personal Services - Salaries	0.00	1000.00
3XX	Purchased Professional and Technical Services	0.00	6304.13
5XX	Other Purchased Services	0.00	461.20
6XX	Supplies and Materials	103.92	37578.16
7XX	Property and Equipment Acquisition	27,553.12	.00
8XX	Other Expenditures	0.00	65.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>27,657.04</u>	<u>45,408.49</u>



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**25 Lewis & Clark County
1221 Lincoln K-12 Schools**

61 - Building Reserve Fund

Schedule of Changes Worksheet

Beginning Fund Balance					63,896.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,480.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					45,408.49	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					21,968.54	(5)



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1221 Lincoln K-12 Schools

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	216.83	32.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	216.83	32.78

Schedule of Changes Worksheet

Beginning Fund Balance	1,623.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	32.78	(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)	1,656.53	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	0.00	136.60
1700 Student Extracurricular Activity Receipts	88,467.67	67,180.25
6100 Material Prior Period Revenue Adjustments	1,631.59	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	90,099.26	67,316.85

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

PRC Program Function Object	2003 Value	2004 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	89,020.91	63784.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	89,020.91	63,784.00

Schedule of Changes Worksheet

Beginning Fund Balance	43,115.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	67,316.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	63,784.00	(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)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	46,648.72	(5)



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1221 Lincoln K-12 Schools

85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	216.83	39.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>216.83</u>	<u>39.07</u>

Schedule of Changes Worksheet

Beginning Fund Balance					1,935.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					39.07	(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)					1,974.82	(5)



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Fund	Account	Description	2003 Value	2004 Value
XX	XXX 26XX	41X Energy Utility Services	33,372.70	38,662.57
XX	XXX 4XXX	710 Land	27,553.12	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	1,527.33	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	28,214.10
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	28,214.10

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	9,404.70
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	40,628.30
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	67,550.11
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	45,788.54	0.00	0.00	0.00	
280	1XXX	2XX	13,040.57	0.00	0.00	0.00	
280	1XXX	3XX	1,172.57	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	213.90	0.00	0.00	0.00	
280	1XXX	6XX	1,282.01	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	6,052.52	0.00	0.00	0.00	
Totals			67,550.11	0.00	0.00	0.00	67,550.11



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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 FY04.*



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Governmental Activities:*	Beginning Balance	Additions	Removals	Ending Balance
Land	191,968.00	0.00	0.00	191,968.00
Buildings	1,409,395.00	0.00	0.00	1,409,395.00
Machinery And Equipment	33,588.00	16,395.00	0.00	49,983.00
Totals at historical cost	1,634,951.00	16,395.00	0.00	1,651,346.00
Less Accumulated depreciation for:				
Building Accum	509,619.60	32,123.60	0.00	541,743.20
Machinery And Equipment Accum	22,653.00	5,403.50	0.00	28,056.50
Total accumulated depreciation	532,272.60	37,527.10	0.00	569,799.70
Governmental activities, capital assets, net	1,102,678.40	-21,132.10	0.00	1,081,546.30

* 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.

Depreciation by Function for FY2004	Governmental Activities	Business-Type Activities
Instruction (1XXX)	30,377.50	0.00
General Administration (23XX)	547.50	0.00
Operations and Maintenance (26XX)	4,680.60	0.00
Food Service (31XX)	383.00	0.00
Extracurricular (34XX, 35XX)	1,538.50	0.00
Total Depreciation for FY2004	37,527.10	0.00



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2003)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2004) [a + b - c - d]	Current Portion Due FY2005	Long-Term Portion Due FY2006-
Governmental Activities *							
Capital Leases	0.00	10,500.00	0.00	0.00	10,500.00	2,100.00	8,400.00
Compensated Absences	44,252.30	4,139.64	0.00	0.00	48,391.94	14,559.30	33,832.64
Total Governmental Activity							
Long-Term Liabilities	44,252.30	14,639.64	0.00	0.00	58,891.94	16,659.30	42,232.64

* 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.