



Trustees' Financial Summary

FY2002-03

Submit ID: 0522-7933333

27 Lincoln County

0522 Libby 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 Linda Leo

Phone #: (406) 293-8813

(Signature)

(Date)

Chair, Board of Trustees Teri Kelly

(Signature)

(Date)

County Superintendent Ron Higgins

(Signature)

(Date)

Software

Accounting Package: NCS

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

As reported on Annual Data Collection (ADC), the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

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



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PRC	Title	Project Type	Project Number	CFDA #
002	Asa Wood	LOCAL		
004	McGrade	LOCAL		
006	Middle School	LOCAL		
007	High School	LOCAL		
009	Indirect Cost Recovery	LOCAL		
010	Donna Sather Award	LOCAL		
014	Jobs for Montana Graduates	STATE	Subgrant 3-025	State
015	Carl D. Perkins Basic	FEDERAL	2705228103BG	84.048A
016	Gifted & Talented	STATE	2705221303	State
017	Montana Heritage FY03	STATE	-	
018	Mike Funk Presidential Award	LOCAL		
019	Medicaid Reimbursement	STATE	-	
020	Lincoln County In-Service	LOCAL		
021	OPI 5 - Year Training Plan	STATE	#619	
022	Goals 2000	FEDERAL	S317A00033	84.276A
024	Handicapped IDEA Preschool	FEDERAL	2705227903ALLO	84.173A
025	Handicapped IDEA Part B	FEDERAL	2705227703ALLO	84.027
026	Services for Significant Needs Students	STATE	2705227603P2	State
028	Business Technology	LOCAL		
030	21st Century Comm Learning	FEDERAL	S287B011564	84.287
036	FY 02 Math Science	FEDERAL	2705221502	84.281A
040	Library/Museum Grant	STATE	NL00067-00	
050	EPA Grant	STATE	EQ - 98865101-0	
060	Title I	FEDERAL	2705223102 & 03	84.010A
061	Title II Part A	FEDERAL	2705221403	84.348A
062	Title II Part D	FEDERAL	2705226003	84.013A
063	Title IV Part A	FEDERAL	2705221603	84.168A
064	Title V Part A	FEDERAL	2705223903	84.298
065	Title VI Part B	FEDERAL	2705229903	84.358
070	Vocational Education	STATE	-	
080	Scholarship - Wenk	LOCAL		
081	Scholarship - Presidential B.C.	LOCAL		
082	Scholarship - Andy Jordan	LOCAL		
083	Scholarship - William Racicot	LOCAL		
084	Scholarship - Hilda Hatlen	LOCAL		
085	Scholarship - Excellence in Science M.F.	LOCAL		
086	Scholarship - Roe Hatlen	LOCAL		
088	Scholarship - Diane Neils Johnson	LOCAL		
099	A.R.A.	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)	905,632.94	85,541.83		521.77
02	Taxes Receivable - Real and Personal (120-149)	169,084.52	15,446.94		
03	Taxes Receivable - Protested (150-159)	1,136.64	69.42		
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	1,075,854.10	101,058.19		521.77
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	170,221.16	15,516.36		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	170,221.16	15,516.36		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	102,853.28			
48	Fund Balance for Budget (961-970)	802,779.66	85,541.83		521.77
52	TOTAL FUND BALANCE/EQUITY	905,632.94	85,541.83		521.77
53	TOTAL LIABILITIES AND FUND BALANCE	1,075,854.10	101,058.19		521.77

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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)	3,189.46	336,777.13	149,885.86	1,156.38
02	Taxes Receivable - Real and Personal (120-149)	.56			1,695.43
03	Taxes Receivable - Protested (150-159)				13.79
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			10,541.86	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,190.02	336,777.13	160,427.72	2,865.60
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	.56		12,128.24	1,709.22
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	.56		12,128.24	1,709.22
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	3,189.46	336,777.13	148,299.48	1,156.38
52	TOTAL FUND BALANCE/EQUITY	3,189.46	336,777.13	148,299.48	1,156.38
53	TOTAL LIABILITIES AND FUND BALANCE	3,190.02	336,777.13	160,427.72	2,865.60

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,583.57			57,412.84
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)	9,720.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	12,303.57			57,412.84
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)	12,303.57			57,412.84
52	TOTAL FUND BALANCE/EQUITY	12,303.57			57,412.84
53	TOTAL LIABILITIES AND FUND BALANCE	12,303.57			57,412.84



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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)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	17,393.39	47,301.50	8,865.38	
02	Taxes Receivable - Real and Personal (120-149)			10,766.25	
03	Taxes Receivable - Protested (150-159)			78.67	
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	17,393.39	47,301.50	19,710.30	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			10,844.92	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			10,844.92	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	17,393.39	47,301.50	8,865.38	
52	TOTAL FUND BALANCE/EQUITY	17,393.39	47,301.50	8,865.38	
53	TOTAL LIABILITIES AND FUND BALANCE	17,393.39	47,301.50	19,710.30	

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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)	84,024.14			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
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	84,024.14			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
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)	84,024.14			
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	84,024.14			
53	TOTAL LIABILITIES AND FUND BALANCE	84,024.14			

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



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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ASSETS, LIABILITIES, AND FUND BALANCE		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)			111,053.60	
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)				
20	TOTAL ASSETS AND OTHER DEBITS			111,053.60	
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)			111,053.60	
52	TOTAL FUND BALANCE/EQUITY			111,053.60	
53	TOTAL LIABILITIES AND FUND BALANCE			111,053.60	



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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)	316,804.78	126,596.05		15,448.71
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	316,804.78	126,596.05		15,448.71
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	316,804.78	126,596.05		
24	Other Current Liabilities (621-679)				15,448.71
35	TOTAL LIABILITIES	316,804.78	126,596.05		15,448.71
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	316,804.78	126,596.05		15,448.71



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

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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
10	Land and Land Improvements (311-322)			87,719.43	
11	Buildings and Building Improvements (331 & 332)			5,996,173.84	
12	Machinery and Equipment (341 & 342)			458,015.75	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				66,278.22
15	Amounts to be Provided (404-406)				1,849,514.80
20	TOTAL ASSETS AND OTHER DEBITS			6,541,909.02	1,915,793.02
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
27	Bonds Payable - Noncurrent (710)				690,000.00
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				175,635.40
30	Contracts and Judgments Payable (740-750)				207,759.00
31	Compensated Absences Payable (760)				842,398.62
35	TOTAL LIABILITIES				1,915,793.02
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			6,541,909.02	
52	TOTAL FUND BALANCE/EQUITY			6,541,909.02	
53	TOTAL LIABILITIES AND FUND BALANCE			6,541,909.02	1,915,793.02



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01 - General Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	1,311,020.97	1,586,807.26
1112 District Levy - Personal Property	76,478.41	66,058.42
1113 District Levy - Heavy Motor Vehicles	5,474.27	2,523.38
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	38,433.63	26,196.76
1190 Penalties and Interest on Taxes	14,190.58	17,784.15
1510 Interest Earnings	24,941.44	11,732.22
1900 Other Revenue from Local Sources	333.97	61.72
1920 Contributions/Donations from Private Sources	82,006.33	93,813.26
3110 Direct State Aid	3,746,665.82	3,627,554.03
3115 State Spec Ed Allowable Cost Pymt to Districts	344,789.30	342,438.04
3120 State Guaranteed Tax Base Aid	1,624,335.13	1,574,179.02
3440 State HB20/SB417 Prop Tax Reimb	75,302.13	65,323.07
3444 State School Block Grant	435,563.86	424,490.69
6100 Material Prior Period Revenue Adjustments	10,540.72	5,588.28

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

7,790,076.56	7,844,550.30
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	3,647,424.04	3,558,485.35
2XX Personal Services - Employee Benefits	507,043.55	426,866.62
3XX Purchased Professional and Technical Services	41,289.17	22,621.94
5XX Other Purchased Services	9,372.20	10,860.99
6XX Supplies and Materials	210,884.94	198,893.34
7XX Property and Equipment Acquisition	33,301.61	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	48,163.60	44,779.00
2XX Personal Services - Employee Benefits	4,177.13	4,213.23
3XX Purchased Professional and Technical Services	24,915.00	0.00
6XX Supplies and Materials	1,220.30	994.62
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	0.00	57,274.88
2XX Personal Services - Employee Benefits	0.00	400.64
5XX Other Purchased Services	6,459.17	6,081.24
6XX Supplies and Materials	0.00	126.89
222X Educational Media Services		
1XX Personal Services - Salaries	132,531.57	161,445.99
2XX Personal Services - Employee Benefits	12,523.83	18,679.32



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27 Lincoln County 0522 Libby K-12 Schools

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	222X	Educational Media Services			
		6XX	Supplies and Materials	26,832.86	27,932.01
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	81,123.26	87,851.57
		2XX	Personal Services - Employee Benefits	74,253.95	70,784.56
		3XX	Purchased Professional and Technical Services	21,968.54	14,534.15
		5XX	Other Purchased Services	54,163.22	65,181.03
		6XX	Supplies and Materials	12,084.58	17,879.00
		8XX	Other Expenditures	3,956.43	8,997.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	427,370.14	478,459.64
		2XX	Personal Services - Employee Benefits	41,739.71	42,671.83
		3XX	Purchased Professional and Technical Services	51,048.61	45,420.59
		5XX	Other Purchased Services	30,797.21	24,552.88
		6XX	Supplies and Materials	12,706.51	30,655.42
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	115,570.88	109,460.03
		2XX	Personal Services - Employee Benefits	14,302.99	8,565.67
		3XX	Purchased Professional and Technical Services	26,409.52	36,854.63
		4XX	Purchased Property Services	6,352.15	8,563.40
		5XX	Other Purchased Services	19,761.76	19,342.58
		6XX	Supplies and Materials	29,326.33	21,188.87
		7XX	Property and Equipment Acquisition	19,115.21	0.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	403,397.31	383,981.45
		2XX	Personal Services - Employee Benefits	56,879.26	48,510.96
		3XX	Purchased Professional and Technical Services	85,716.68	107,320.60
		4XX	Purchased Property Services	312,473.31	287,690.86
		5XX	Other Purchased Services	4,751.79	1,614.63
		6XX	Supplies and Materials	181,020.85	154,456.28
	28XX	Support Services - Central			
		1XX	Personal Services - Salaries	840.00	0.00
	4XXX	Facilities Acquisition and Construction Services			
		3XX	Purchased Professional and Technical Services	1,767.39	0.00
		7XX	Property and Equipment Acquisition	0.00	15,663.94
270	Gifted and Talented				
	1XXX	Instruction			
		6XX	Supplies and Materials	950.00	0.00



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27 Lincoln County 0522 Libby K-12 Schools

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	378,782.85	385,537.07
		2XX	Personal Services - Employee Benefits	38,865.19	54,722.84
		6XX	Supplies and Materials	9,908.24	12,044.51
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	196,369.13	165,661.32
		2XX	Personal Services - Employee Benefits	15,406.52	6,345.80
	221X	Improvement of Instruction Services			
		3XX	Purchased Professional and Technical Services	14,985.22	13,471.05
		5XX	Other Purchased Services	2,768.80	3,830.37
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	16,594.13	17,267.50
		2XX	Personal Services - Employee Benefits	3,993.76	4,020.79
		3XX	Purchased Professional and Technical Services	271.51	374.73
		5XX	Other Purchased Services	252.22	801.34
	26XX	Operation and Maintenance of Plant Services			
		3XX	Purchased Professional and Technical Services	1,064.75	594.25
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	925.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	227,182.34
		2XX	Personal Services - Employee Benefits	0.00	1,589.14
		3XX	Purchased Professional and Technical Services	0.00	2,724.77
		4XX	Purchased Property Services	0.00	1,002.50
		6XX	Supplies and Materials	0.00	37,325.79
3XX	Undistributed Vocational Education Programs				
	1XXX	Instruction			
		3XX	Purchased Professional and Technical Services	1,100.83	0.00
		6XX	Supplies and Materials	32,873.31	0.00
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	20,037.15	19,856.87
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	21,435.89	23,905.70
		2XX	Personal Services - Employee Benefits	121.12	167.22
		5XX	Other Purchased Services	0.00	1,374.90



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0522 Libby K-12 Schools

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		6XX	Supplies and Materials	547.64	207.18
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	57,369.85	58,672.55
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	98,358.52	104,478.53
		2XX	Personal Services - Employee Benefits	555.74	730.83
		3XX	Purchased Professional and Technical Services	3,850.25	3,605.13
		5XX	Other Purchased Services	1,286.43	1,140.47
		6XX	Supplies and Materials	25,276.79	24,315.68
		8XX	Other Expenditures	4,500.00	4,500.00
8XX	Community Services Programs				
	33XX	Community Services			
		1XX	Personal Services - Salaries	2,840.00	2,840.00
		2XX	Personal Services - Employee Benefits	16.04	19.86
910	Food Services				
	31XX	Food Services			
		5XX	Other Purchased Services	0.00	5,800.00
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	35,750.00	50,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>7,781,168.44</u>	<u>7,866,893.66</u>



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0522 Libby K-12 Schools

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					948,518.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7,844,550.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					7,866,893.66	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	102,853.28	Less Last Year	123,395.55	(4b)	-20,542.27	
					-20,542.27	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					905,632.95	(5)



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27 Lincoln County
0522 Libby K-12 Schools

10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	153,406.99	145,401.31
1112	District Levy - Personal Property	8,046.79	6,520.37
1113	District Levy - Heavy Motor Vehicles	654.36	226.14
1190	Penalties and Interest on Taxes	1,031.29	1,537.03
1510	Interest Earnings	317.52	335.88
1920	Contributions/Donations from Private Sources	9,536.41	8,399.76
2220	County On-Schedule Trans Reimb	138,271.37	139,760.65
3210	State On-Schedule Trans Reimb	138,271.36	139,760.67
3440	State HB20/SB417 Prop Tax Reimb	12,168.16	9,684.82
3444	State School Block Grant	29,051.31	28,312.75
6100	Material Prior Period Revenue Adjustments	37.52	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>490,793.08</u>	<u>479,939.38</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	22,050.00	23,000.00
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	4,068.94	4,588.18
25XX	Support Services - Business		
1XX	Personal Services - Salaries	7,500.00	10,000.00
27XX	Student Transportation Services		
5XX	Other Purchased Services	408,798.81	456,016.11
280	Special Education - Local and State		
27XX	Student Transportation Services		
5XX	Other Purchased Services	0.00	1,279.06
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>442,417.75</u>	<u>494,883.35</u>



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0522 Libby K-12 Schools

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					100,485.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					479,939.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					494,883.35	(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)					85,541.83	(5)



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0522 Libby K-12 Schools

12 - School Food Services Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	69.33	0.00
1611	National School Lunch Program	59,164.89	45,284.39
1613	Special Milk Program	1,078.90	761.60
3220	State Food Services Match	1,696.98	0.00
4550	Federal Child Nutrition	200,263.16	218,955.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		262,273.26	265,001.42

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

PRC Program Function Object		2002 Value	2003 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	49,825.43	51,319.17
	3XX Purchased Professional and Technical Services	154,581.55	179,721.06
	6XX Supplies and Materials	78,895.74	36,709.70
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		283,302.72	267,749.93

Schedule of Changes Worksheet

Beginning Fund Balance				3,270.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				265,001.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				267,749.93	(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)				521.77	(5)



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0522 Libby K-12 Schools

14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	8,191.15	5,674.72
2240	County Retirement Distribution	1,015,000.00	1,082,000.00
6100	Material Prior Period Revenue Adjustments	-2.30	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,023,188.85</u>	<u>1,087,674.72</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	569,097.26	663,825.10
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	7,140.51	6,708.12
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	19,444.78	31,804.40
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	15,019.01	16,020.00
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	73,620.38	79,346.60
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	20,242.84	16,795.19
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	55,530.98	54,597.85
28XX	Support Services - Central		
	2XX Personal Services - Employee Benefits	127.03	0.00
270	Gifted and Talented		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	119.86	0.00
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	71,778.54	83,324.87
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	29,384.83	23,562.28
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	2,359.19	2,397.18

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0522 Libby K-12 Schools

14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
289	Federal Title VI Grant - Regular Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	204.25	0.00
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	359.36	0.00
291	Federal Title I Grant - Educationally Deprived/Compensat				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	46,958.79	0.00
299	Miscellaneous OPI and Non-OPI Federal Grants/Loans				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	15,206.15	0.00
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	96.14	0.00
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	131.51
399	Miscellaneous Federal Vocational Education Grants				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	27.96	0.00
	24XX	Support Services - School Administration			
		2XX	Personal Services - Employee Benefits	408.24	0.00
	25XX	Support Services - Business			
		2XX	Personal Services - Employee Benefits	25.07	0.00
	28XX	Support Services - Central			
		2XX	Personal Services - Employee Benefits	21.55	0.00
410	Miscellaneous Federal Grants Direct from Feds				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	246.30
	24XX	Support Services - School Administration			
		2XX	Personal Services - Employee Benefits	0.00	927.34
	28XX	Support Services - Central			
		2XX	Personal Services - Employee Benefits	0.00	1,607.84
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	57,119.45



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0522 Libby K-12 Schools

14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
430	Title II, Part A, Teacher & Principal Training & Recruiting				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	20,524.55
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	0.00	1,472.33
431	Title II, Part D, Educational Technology				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	229.60
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	0.00	397.14
433	Title IV, Part A, Safe & Drug-Free Schools & Communities				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	6.32
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	0.00	227.94
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	2,928.05	3,327.86
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	14,426.58	15,528.55
8XX	Community Services Programs				
	33XX	Community Services			
		2XX	Personal Services - Employee Benefits	217.26	217.27
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	4,931.96	5,392.15
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>949,676.57</u>	<u>1,085,737.74</u>



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0522 Libby K-12 Schools

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance						334,840.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,087,674.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,085,737.74	(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)						336,777.13	(5)



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0522 Libby K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
002 Asa Wood	
1900 Other Revenue from Local Sources	2,200.22
004 McGrade	
1900 Other Revenue from Local Sources	2,246.90
006 Middle School	
1900 Other Revenue from Local Sources	3,063.12
007 High School	
1900 Other Revenue from Local Sources	17,174.96
1920 Contributions/Donations from Private Sources	1,455.19
007 Subtotal	18,630.15
010 Donna Sather Award	
1510 Interest Earnings	52.07
1920 Contributions/Donations from Private Sources	25.00
010 Subtotal	77.07
014 Jobs for Montana Graduates	
3290 State - Other State Grants	3,000.00
015 Carl D. Perkins Basic	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	37,866.00
016 Gifted & Talented	
3600 State Gifted & Talented Reimbursement	918.00
017 Montana Heritage FY03	
1920 Contributions/Donations from Private Sources	2,943.18
019 Medicaid Reimbursement	
3354 Medicaid - Speech Therapy	7,120.11
020 Lincoln County In-Service	
1920 Contributions/Donations from Private Sources	1,060.00
021 OPI 5 - Year Training Plan	
3290 State - Other State Grants	1,878.35
022 Goals 2000	
4100 Federal Miscellaneous Grants - Direct from Feds	18,929.58
024 Handicapped IDEA Preschool	
4570 IDEA Preschool	33,800.00
025 Handicapped IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	264,245.44



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
026 Services for Significant Needs Students	
3610 Services for Significant Needs Students	15,000.00
028 Business Technology	
1900 Other Revenue from Local Sources	21,620.80
030 21st Century Comm Learning	
4340 Title IV, Part B, 21st Century Community Learning Centers	267,885.74
036 FY 02 Math Science	
4650 Federal Miscellaneous Grants from OPI	6,812.82
040 Librart/Museum Grant	
4100 Federal Miscellaneous Grants - Direct from Feds	57,770.09
050 EPA Grant	
4100 Federal Miscellaneous Grants - Direct from Feds	13,016.82
060 Title I	
4200 Title I, Part A, Improving Basic Programs	454,360.00
061 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	170,146.00
062 Title II Part D	
4310 Title II, Part D, Educational Technology	19,721.00
063 Title IV Part A	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	15,927.93
064 Title V Part A	
4350 Title V, Part A, Innovative Programs	17,993.00
065 Title VI Part B	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	28,824.83
070 Vocational Education	
3900 State Career & Technical Ed Entitlement	7,789.00
080 Scholarship - Wenk	
1510 Interest Earnings	218.88
9710 Residual Equity Transfers In	11,968.22
080 Subtotal	12,187.10
081 Scholarship - Presidential B.C.	
1510 Interest Earnings	67.47
9710 Residual Equity Transfers In	4,180.73
081 Subtotal	4,248.20



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
082 Scholarship - Andy Jordan	
1510 Interest Earnings	6.51
9710 Residual Equity Transfers In	562.73
082 Subtotal	569.24
083 Scholarship - William Racicot	
1510 Interest Earnings	36.60
9710 Residual Equity Transfers In	1,877.99
083 Subtotal	1,914.59
084 Scholarship - Hilda Hatlen	
1510 Interest Earnings	1.83
1920 Contributions/Donations from Private Sources	1,950.04
084 Subtotal	1,951.87
085 Scholarship - Excellence in Science M.F.	
1510 Interest Earnings	13.76
9710 Residual Equity Transfers In	730.14
085 Subtotal	743.90
086 Scholarship - Roe Hatlen	
1510 Interest Earnings	92.37
1920 Contributions/Donations from Private Sources	6,000.00
9710 Residual Equity Transfers In	4,614.47
086 Subtotal	10,706.84
088 Scholarship - Diane Neils Johnson	
1510 Interest Earnings	11.73
9710 Residual Equity Transfers In	751.92
088 Subtotal	763.65
099 A.R.A.	
1510 Interest Earnings	659.75
1900 Other Revenue from Local Sources	6,487.76
1920 Contributions/Donations from Private Sources	1,500.00
6100 Material Prior Period Revenue Adjustments	0.01
099 Subtotal	8,647.52



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0522 Libby K-12 Schools

15 - Miscellaneous Programs Fund

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,536,579.06
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2003 Value
002 Asa Wood	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	343.99
004 McGrade	
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
6XX Supplies and Materials	535.78
8XX Community Services Programs	
33XX Community Services	
1XX Personal Services - Salaries	1,710.00
2XX Personal Services - Employee Benefits	142.29
004 Subtotal	2,388.07
006 Middle School	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	2,497.90
007 High School	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	3,195.00
221X Improvement of Instruction Services	
6XX Supplies and Materials	16,188.96
007 Subtotal	19,383.96
010 Donna Sather Award	
1XX Regular Education Programs - Elementary/Secondary	
4XXX Facilities Acquisition and Construction Services	
8XX Other Expenditures	200.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
014 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	330.00
5XX Other Purchased Services	1,583.07
6XX Supplies and Materials	2,596.18
	4,509.25
014 Subtotal	
015 Carl D. Perkins Basic	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
3XX Purchased Professional and Technical Services	4,369.70
6XX Supplies and Materials	25,711.65
7XX Property and Equipment Acquisition	7,784.65
	37,866.00
015 Subtotal	
016 Gifted & Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	918.00
017 Montana Heritage FY03	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	3,188.49
019 Medicaid Reimbursement	
280 Special Education - Local and State	
25XX Support Services - Business	
3XX Purchased Professional and Technical Services	2,393.35
021 OPI 5 - Year Training Plan	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	55.00
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	663.63
3XX Purchased Professional and Technical Services	25.00
5XX Other Purchased Services	1,027.21



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
1XX Regular Education Programs - Elementary/Secondary	
25XX Support Services - Business	
5XX Other Purchased Services	107.51
	1,878.35
021 Subtotal	
022 Goals 2000	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	1,629.01
6XX Supplies and Materials	1,062.28
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	16,238.29
	18,929.58
022 Subtotal	
024 Handicapped IDEA Preschool	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	30,023.00
2XX Personal Services - Employee Benefits	3,250.00
23XX Support Services - General Administration	
6XX Supplies and Materials	227.00
25XX Support Services - Business	
5XX Other Purchased Services	300.00
	33,800.00
024 Subtotal	
025 Handicapped IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	169,544.56
2XX Personal Services - Employee Benefits	11,700.00
5XX Other Purchased Services	105.92
6XX Supplies and Materials	5,928.38
221X Improvement of Instruction Services	
5XX Other Purchased Services	6,146.71
23XX Support Services - General Administration	
1XX Personal Services - Salaries	515.50
3XX Purchased Professional and Technical Services	500.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
456 IDEA, Part B, Children with Disabilities	
23XX Support Services - General Administration	
6XX Supplies and Materials	500.00
24XX Support Services - School Administration	
1XX Personal Services - Salaries	61,087.95
2XX Personal Services - Employee Benefits	3,900.00
25XX Support Services - Business	
1XX Personal Services - Salaries	500.00
5XX Other Purchased Services	900.00
26XX Operation and Maintenance of Plant Services	
1XX Personal Services - Salaries	500.00
4XX Purchased Property Services	1,454.00
27XX Student Transportation Services	
5XX Other Purchased Services	962.42
	264,245.44
025 Subtotal	
026 Services for Significant Needs Students	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	13,030.00
2XX Personal Services - Employee Benefits	1,970.00
	15,000.00
026 Subtotal	
030 21st Century Comm Learning	
434 Title IV, Part B, 21st Century Community Learning Center	
1XXX Instruction	
1XX Personal Services - Salaries	113,782.64
2XX Personal Services - Employee Benefits	16,142.04
5XX Other Purchased Services	6,140.63
6XX Supplies and Materials	38,888.08
221X Improvement of Instruction Services	
5XX Other Purchased Services	5,896.14
24XX Support Services - School Administration	
1XX Personal Services - Salaries	22,751.74
2XX Personal Services - Employee Benefits	3,240.00
5XX Other Purchased Services	26,363.18
6XX Supplies and Materials	8,339.61



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
434 Title IV, Part B, 21st Century Community Learning Center	
25XX Support Services - Business	
1XX Personal Services - Salaries	1,146.54
3XX Purchased Professional and Technical Services	20,195.14
26XX Operation and Maintenance of Plant Services	
1XX Personal Services - Salaries	500.00
3XX Purchased Professional and Technical Services	2,000.00
4XX Purchased Property Services	500.00
6XX Supplies and Materials	2,000.00
	267,885.74
030 Subtotal	
036 FY 02 Math Science	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
1XX Personal Services - Salaries	110.00
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	750.00
5XX Other Purchased Services	5,952.82
	6,812.82
036 Subtotal	
040 Library/Museum Grant	
890 Other Community Services	
33XX Community Services	
3XX Purchased Professional and Technical Services	35,010.04
5XX Other Purchased Services	5,730.62
6XX Supplies and Materials	17,029.43
	57,770.09
040 Subtotal	
050 EPA Grant	
1XX Regular Education Programs - Elementary/Secondary	
24XX Support Services - School Administration	
1XX Personal Services - Salaries	8,400.00
2XX Personal Services - Employee Benefits	698.88
25XX Support Services - Business	
3XX Purchased Professional and Technical Services	90.25
5XX Other Purchased Services	2,065.77
6XX Supplies and Materials	1,761.92

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0522 Libby K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2003 Value
	050	Subtotal		13,016.82
060	Title I			
420	Title I, Part A, Improving Basic Programs			
	1XXX	Instruction		
		1XX	Personal Services - Salaries	404,074.96
		2XX	Personal Services - Employee Benefits	42,900.00
		5XX	Other Purchased Services	45.55
		6XX	Supplies and Materials	7,339.49
	060	Subtotal		454,360.00
061	Title II Part A			
430	Title II, Part A, Teacher & Principal Training & Recruiting			
	1XXX	Instruction		
		1XX	Personal Services - Salaries	142,173.68
		2XX	Personal Services - Employee Benefits	15,600.00
	221X	Improvement of Instruction Services		
		1XX	Personal Services - Salaries	4,607.99
		5XX	Other Purchased Services	7,493.70
		6XX	Supplies and Materials	270.63
	061	Subtotal		170,146.00
062	Title II Part D			
431	Title II, Part D, Educational Technology			
	1XXX	Instruction		
		1XX	Personal Services - Salaries	1,151.15
		7XX	Property and Equipment Acquisition	10,591.13
	221X	Improvement of Instruction Services		
		1XX	Personal Services - Salaries	7,978.72
	062	Subtotal		19,721.00
063	Title IV Part A			
433	Title IV, Part A, Safe & Drug-Free Schools & Communities			
	1XXX	Instruction		
		1XX	Personal Services - Salaries	82.50
		3XX	Purchased Professional and Technical Services	2,695.00
		6XX	Supplies and Materials	915.30



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	9,971.55
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	1,515.00
5XX Other Purchased Services	748.58
	15,927.93
063 Subtotal	15,927.93
064 Title V Part A	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	251.55
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	10,545.45
222X Educational Media Services	
6XX Supplies and Materials	7,196.00
	17,993.00
064 Subtotal	17,993.00
065 Title VI Part B	
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
1XX Personal Services - Salaries	966.35
3XX Purchased Professional and Technical Services	400.00
6XX Supplies and Materials	22,699.93
221X Improvement of Instruction Services	
5XX Other Purchased Services	4,698.68
6XX Supplies and Materials	59.87
	28,824.83
065 Subtotal	28,824.83
070 Vocational Education	
394 State Career & Technical Ed Entitlement - Family & Cons	
1XXX Instruction	
6XX Supplies and Materials	1,822.19
395 State Career & Technical Ed Entitlement - Technology Ed/	
1XXX Instruction	
6XX Supplies and Materials	3,230.93



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	2,735.88
	7,789.00
070 Subtotal	
081 Scholarship - Presidential B.C.	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	600.00
082 Scholarship - Andy Jordan	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	295.00
084 Scholarship - Hilda Hatlen	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	950.04
085 Scholarship - Excellence in Science M.F.	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	450.00
086 Scholarship - Roe Hatlen	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	2,000.00
088 Scholarship - Diane Neils Johnson	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	500.00
099 A.R.A.	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	1,967.50
5XX Other Purchased Services	370.74
6XX Supplies and Materials	1,109.10



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
221X Improvement of Instruction Services	
5XX Other Purchased Services	862.61
6XX Supplies and Materials	922.91
222X Educational Media Services	
6XX Supplies and Materials	1,535.55
25XX Support Services - Business	
6XX Supplies and Materials	7,509.72
26XX Operation and Maintenance of Plant Services	
1XX Personal Services - Salaries	12.79
4XX Purchased Property Services	780.00
6XX Supplies and Materials	200.00
	15,270.92
099 Subtotal	15,270.92
 Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	 0.00 1,487,855.57

Schedule of Changes Worksheet

Beginning Fund Balance	99,575.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,536,579.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,487,855.57	(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)	148,299.48	(5)

Project Reporter Summaries



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0522 Libby K-12 Schools

15 - Miscellaneous Programs Fund

Project Reporter	Revenues	Expenditures	Difference
002 Asa Wood	2,200.22	343.99	1856.23
004 McGrade	2,246.90	2388.07	-141.17
006 Middle School	3,063.12	2497.90	565.22
007 High School	18,630.15	19383.96	-753.81
009 Indirect Cost Recovery	0.00	0.00	.00
010 Donna Sather Award	77.07	200.00	-122.93
014 Jobs for Montana Graduates	3,000.00	4509.25	-1509.25
015 Carl D. Perkins Basic	37,866.00	37866.00	.00
016 Gifted & Talented	918.00	918.00	.00
017 Montana Heritage FY03	2,943.18	3188.49	-245.31
018 Mike Funk Presidential Award	0.00	0.00	.00
019 Medicaid Reimbursement	7,120.11	2393.35	4726.76
020 Lincoln County In-Service	1,060.00	0.00	1060.00
021 OPI 5 - Year Training Plan	1,878.35	1878.35	.00
022 Goals 2000	18,929.58	18929.58	.00
024 Handicapped IDEA Preschool	33,800.00	33800.00	.00
025 Handicapped IDEA Part B	264,245.44	264245.44	.00
026 Services for Significant Needs Students	15,000.00	15000.00	.00
028 Business Technology	21,620.80	0.00	21620.80
030 21st Century Comm Learning	267,885.74	267885.74	.00
036 FY 02 Math Science	6,812.82	6812.82	.00
040 Library/Museum Grant	57,770.09	57770.09	.00
050 EPA Grant	13,016.82	13016.82	.00
060 Title I	454,360.00	454360.00	.00
061 Title II Part A	170,146.00	170146.00	.00
062 Title II Part D	19,721.00	19721.00	.00
063 Title IV Part A	15,927.93	15927.93	.00
064 Title V Part A	17,993.00	17993.00	.00
065 Title VI Part B	28,824.83	28824.83	.00
070 Vocational Education	7,789.00	7789.00	.00
080 Scholarship - Wenk	12,187.10	0.00	12187.10
081 Scholarship - Presidential B.C.	4,248.20	600.00	3648.20
082 Scholarship - Andy Jordan	569.24	295.00	274.24
083 Scholarship - William Racicot	1,914.59	0.00	1914.59
084 Scholarship - Hilda Hatlen	1,951.87	950.04	1001.83
085 Scholarship - Excellence in Science M.F.	743.90	450.00	293.90
086 Scholarship - Roe Hatlen	10,706.84	2000.00	8706.84



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15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
088 Scholarship - Diane Neils Johnson	763.65	500.00	263.65
099 A.R.A.	8,647.52	15270.92	-6623.40
Total	<u>1,536,579.06</u>	<u>1,487,855.57</u>	<u>48,723.49</u>



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17 - Adult Education Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	13,502.40	15,748.14
1112	District Levy - Personal Property	783.88	648.98
1113	District Levy - Heavy Motor Vehicles	16.37	24.57
1190	Penalties and Interest on Taxes	143.75	157.42
1510	Interest Earnings	16.37	30.25
1920	Contributions/Donations from Private Sources	818.44	912.94
3440	State HB20/SB417 Prop Tax Reimb	1,307.84	1,121.00
3444	State School Block Grant	4,772.83	4,651.49
6100	Material Prior Period Revenue Adjustments	56.27	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>21,418.15</u>	<u>23,294.79</u>

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

PRC Program Function Object		2002 Value	2003 Value
610	Adult Continuing Education Programs		
	1XXX Instruction		
	3XX Purchased Professional and Technical Services	23,092.00	23,223.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>23,092.00</u>	<u>23,223.00</u>



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0522 Libby K-12 Schools

17 - Adult Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance						1,084.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						23,294.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						23,223.00	(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)						1,156.38	(5)



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0522 Libby K-12 Schools

18 - Traffic Education Fund

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

PRC Revenue		2002 Value	2003 Value
1311	Driver's Education Fees	16,450.00	15,325.00
1510	Interest Earnings	140.31	94.80
3260	State Driver's Education Reimbursement	8,710.00	11,061.01
6100	Material Prior Period Revenue Adjustments	-4,126.98	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>21,173.33</u>	<u>26,480.81</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	26,100.99	25,795.69
3XX	Purchased Professional and Technical Services	1,940.33	460.19
6XX	Supplies and Materials	894.16	561.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>28,935.48</u>	<u>26,817.73</u>

Schedule of Changes Worksheet

Beginning Fund Balance				12,640.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				26,480.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				26,817.73	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				12,303.57	(5)



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20 - Lease-Rental Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	2.64
1910 Rentals	2,332.50	2,744.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,332.50	2,746.64

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	502.40	3,871.10
6XX Supplies and Materials	0.00	705.64
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	502.40	4,576.74

Schedule of Changes Worksheet

Beginning Fund Balance	1,830.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,746.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,576.74	(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)	0.00	(5)



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21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	256.08
5300 Operating Transfers from Other Funds	35,750.00	50,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	35,750.00	50,256.08

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	9,893.42
24XX Support Services - School Administration		
1XX Personal Services - Salaries	0.00	707.07
25XX Support Services - Business		
1XX Personal Services - Salaries	0.00	7,388.80
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	10,603.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	28,593.24



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21 - Compensated Absence Fund

Schedule of Changes Worksheet

Beginning Fund Balance					35,750.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					50,256.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					28,593.24	(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)					57,412.84	(5)



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28 - Technology Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	179.13	421.12
1900	Other Revenue from Local Sources	24,784.59	0.00
3281	State Technology Aid	1,819.72	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>26,783.44</u>	<u>421.12</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
6XX	Supplies and Materials	3,038.00	8,915.28
25XX	Support Services - Business		
3XX	Purchased Professional and Technical Services	6,000.00	9,209.72
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>9,038.00</u>	<u>18,125.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				35,097.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				421.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				18,125.00	(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)				17,393.39	(5)



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29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	321.06
3282 State Flexibility Fund Allocation	0.00	46,980.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	47,301.50

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	47,301.50	(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)	47,301.50	(5)



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50 - Debt Service Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	85,247.68	96,046.86
1112	District Levy - Personal Property	5,549.04	3,869.51
1113	District Levy - Heavy Motor Vehicles	414.26	247.69
1190	Penalties and Interest on Taxes	974.60	1,268.61
1510	Interest Earnings	1,720.94	791.82
1920	Contributions/Donations from Private Sources	5,048.55	5,531.30
3440	State HB20/SB417 Prop Tax Reimb	6,536.97	5,569.78
3444	State School Block Grant	44,074.56	42,954.07
6100	Material Prior Period Revenue Adjustments	186.16	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>149,752.76</u>	<u>156,279.64</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
	830 Special Assessments	6,025.50	6,635.50
	840 Principal On Debt	110,000.00	115,000.00
	850 Interest on Debt	50,362.50	44,752.50
	860 Agent Fees/Issuance Costs	475.00	475.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>166,863.00</u>	<u>166,863.00</u>



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0522 Libby K-12 Schools

50 - Debt Service Fund

Schedule of Changes Worksheet

Beginning Fund Balance					19,448.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					156,279.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					166,863.00	(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)					8,865.38	(5)



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60 - Building Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	495.14	1,596.18
1900	Other Revenue from Local Sources	16,172.61	122,364.13
5200	Sale or Compensation for Loss of Assets	3,672.73	1,368.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>20,340.48</u>	<u>125,329.07</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
	1XX Personal Services - Salaries	0.00	2,619.90
	3XX Purchased Professional and Technical Services	0.00	61,952.40
	6XX Supplies and Materials	0.00	9,694.48
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>0.00</u>	<u>74,266.78</u>

Schedule of Changes Worksheet

Beginning Fund Balance		32,961.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		125,329.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		74,266.78	(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)		84,024.14	(5)



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78 - Self Insurance Fund - Health

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

PRC Revenue		2002 Value	2003 Value
1970	Services Provided Other Funds	1,032,396.00	0.00
6100	Material Prior Period Revenue Adjustments	0.00	40,398.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,032,396.00	40,398.00

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

PRC Program Function Object	2002 Value	2003 Value	
920 Enterprise or Internal Service Programs			
32XX Enterprise Services			
2XX Personal Services - Employee Benefits	1,062,524.00	0.00	
999 Undistributed			
9999 Undistributed			
892 Material Prior Period Expenditure Adjustments	0.00	10,270.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		1,062,524.00	10,270.00

Schedule of Changes Worksheet

Beginning Fund Balance	-30,128.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	40,398.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,270.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)



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81 - Endowment Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	800.10	0.00
1920 Contributions/Donations from Private Sources	9,190.15	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,990.25	0.00

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	13,600.00	0.00
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	24,686.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	13,600.00	24,686.20

Schedule of Changes Worksheet

Beginning Fund Balance	24,686.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	24,686.20	(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)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2002 Value	2003 Value
1XXX Revenues from Student Activities	225,264.26	258,883.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	225,264.26	258,883.88

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

PRC Program Function Object	2002 Value	2003 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	202,099.98	243,698.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	202,099.98	243,698.25

Schedule of Changes Worksheet

Beginning Fund Balance	95,867.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	258,883.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	243,698.25	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	111,053.60	(5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	208,014.24	180,787.00
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	210,193.72
b. Related Services Block Grant Entitlement	70058.78
c. Total Entitlements Subject to Reversion	280,252.50

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	372,735.82
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	664,077.32
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
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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	385,537.07	0.00	0.00	0.00
280	1XXX	2XX	54,722.84	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	0.00	0.00	0.00	0.00
280	1XXX	6XX	12,044.51	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	165,661.32	0.00	0.00	0.00
280	21XX	2XX	6,345.80	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	13,471.05	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	3,830.37	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	17,267.50	0.00	0.00	0.00
280	24XX	2XX	4,020.79	0.00	0.00	0.00
280	24XX	3XX	374.73	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00
280	24XX	5XX	801.34	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	0.00	0.00	0.00	0.00
Totals			664,077.32	0.00	0.00	0.00 664,077.32



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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.