



# Trustees' Financial Summary

FY2005-06

Submit ID: 0522-84167041

**27 Lincoln County  
0522 Libby K-12 Schools**

**Due Dates:**

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

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

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

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

## Certification

**Business Manager/Clerk** 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 FY06 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		
006	Middle School	LOCAL		
007	High School	LOCAL		
009	Indirect Cost Recovery	LOCAL		
010	Donna Sather Award	LOCAL		
011	Jeff Gruber Fellowship	LOCAL	-	
012	Mentoring Program	LOCAL	-	
013	GIS Program	LOCAL	-	
014	Jobs for Montana Graduates	STATE	6-027	State
015	Carl D. Perkins Basic	FEDERAL	2705228106BG	84.048A
016	Gifted and Talented	STATE	2705221306	State
017	Montana Heritage FY06	STATE	-	
018	Mike Funk Presidential Award	LOCAL		
019	Medicaid Reimbursement	STATE	-	
020	Tobacco Use Prevention Grant	STATE	2705229806	
021	SPDG (We Teach All)	FEDERAL	2705227806	84.323A
024	Handicapped IDEA Preschool	FEDERAL	2705227906ALLO	84.173A
025	Handicapped IDEA Part B	FEDERAL	2705227706ALLO	84.027A
026	Services for Significant Needs Students	STATE	2705227606P2	State
028	Business Technology	LOCAL		
031	FY06 21st Century	FEDERAL	2705221706	84.287
035	FY06 Title II Part B Math/Science	FEDERAL	2705221506	84.366B
036	FY05 Title II Part B Math/Science Carryover	FEDERAL	2705221505	84.366B
051	ATSDR Grant	LOCAL	-	
052	M.A.C.	STATE	-	
053	FY06 Learn and Serve Homeland Security Grant	FEDERAL	2705225206	94.004
055	FY06 Title I Part B, Subpart 1	FEDERAL	2705223506	84.357
056	FY05 Title I Part B, Subpart 1 Carryover	FEDERAL	2705223505	84.357
060	FY06 Title I Part A	FEDERAL	2705223106	84.010
061	FY06 Title II Part A	FEDERAL	2705221406	84.367
062	FY06 Title II Part D	FEDERAL	2705226006	84.318
063	FY05 Title IV Part A Carryover	FEDERAL	2705221605	84.186A
064	FY06 Title V Part A	FEDERAL	2705223906	84.298
065	FY06 Title IV Part A	FEDERAL	2705221604	84.186A
066	FY06 Title VI Part B Subpart 2	FEDERAL	2705229906	84.358
067	FY06 Title II Part A SLA	FEDERAL	2705221406SLA	84.367
068	FY06 Title I Part G	FEDERAL	2705224006	84.330C
070	Vocational Education	STATE	-	
080	Scholarship - Wenk	LOCAL	-	
081	Scholarship - Presidential B.C.	LOCAL	-	
082	Scholarship - Andy Jordan	LOCAL	-	
083	Scholarship - William Racicot	LOCAL	-	



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PRC	Title	Project Type	Project Number	CFDA #
084	Scholarship - Hilda Hatlen	LOCAL	-	
086	Scholarship - Roe Hatlen	LOCAL	-	
087	Scholarship - Greg Kambel	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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,050,063.86	9,550.21		8,148.35
02	Taxes Receivable - Real and Personal (120-149)	148,712.39	13,815.39		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>1,199,912.89</b>	<b>23,435.02</b>		<b>8,148.35</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)	7.98			
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	149,849.03	13,884.81		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>149,857.01</b>	<b>13,884.81</b>		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	188,341.33			
48	Fund Balance for Budget (961-970)	861,714.55	9,550.21		8,148.35
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>1,050,055.88</b>	<b>9,550.21</b>		<b>8,148.35</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>1,199,912.89</b>	<b>23,435.02</b>		<b>8,148.35</b>



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,190.54	527,427.44	680,784.35	133.94
02	Taxes Receivable - Real and Personal (120-149)	.07			1,787.35
03	Taxes Receivable - Protested (150-159)				13.79
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			12,040.44	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>3,190.61</b>	<b>527,427.44</b>	<b>692,824.79</b>	<b>1,935.08</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	.07		130.32	1,801.14
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>.07</b>		<b>130.32</b>	<b>1,801.14</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	3,190.54	527,427.44	692,694.47	133.94
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>3,190.54</b>	<b>527,427.44</b>	<b>692,694.47</b>	<b>133.94</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>3,190.61</b>	<b>527,427.44</b>	<b>692,824.79</b>	<b>1,935.08</b>



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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	17,424.77			60,544.49
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)	8,090.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>25,514.77</b>			<b>60,544.49</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	25,514.77			60,544.49
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>25,514.77</b>			<b>60,544.49</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>25,514.77</b>			<b>60,544.49</b>



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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	113,916.12	67,176.81		62,139.21
02	Taxes Receivable - Real and Personal (120-149)				5,937.48
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>113,916.12</b>	<b>67,176.81</b>		<b>68,155.36</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				6,016.15
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				<b>6,016.15</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	113,916.12	67,176.81		62,139.21
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>113,916.12</b>	<b>67,176.81</b>		<b>62,139.21</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>113,916.12</b>	<b>67,176.81</b>		<b>68,155.36</b>



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	208,261.26			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	208,261.26			
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	208,261.26			
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	208,261.26			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	208,261.26			



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



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			156,195.09	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			156,195.09	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>			156,195.09	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			156,195.09	



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	211,196.07	319,460.97		20,727.32
04	Receivables from Other Funds (160-179)		7.98		
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	211,196.07	319,468.95		20,727.32
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	211,196.07	319,468.95		
24	Other Current Liabilities (621-679)				20,727.32
35	<b>TOTAL LIABILITIES</b>	211,196.07	319,468.95		20,727.32
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	211,196.07	319,468.95		20,727.32



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



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



# Trustees' Financial Summary

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## 01 - General Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	1,528,616.44	1,634,129.09
1112 District Levy - Personal Property	73,726.23	86,186.11
1113 District Levy - Heavy Motor Vehicles	4,202.76	5,340.86
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	43,631.45	67,185.46
1190 Penalties and Interest on Taxes	22,055.78	16,353.92
1510 Interest Earnings	22,182.44	42,144.06
1900 Other Revenue from Local Sources	37.88	0.00
3110 Direct State Aid	3,294,361.27	3,566,311.42
3115 State Spec Ed Allowable Cost Pymt to Districts	332,211.86	337,907.04
3120 State Guaranteed Tax Base Aid	1,414,122.03	1,559,130.75
3440 State HB20/SB417 Prop Tax Reimb	43,556.47	32,930.93
3444 State School Block Grant	436,588.53	439,906.60
6100 Material Prior Period Revenue Adjustments	9,371.63	3,597.68
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>7,224,664.77</b>	<b>7,791,123.92</b>

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	3,061,037.39	2,999,529.43
2XX Personal Services - Employee Benefits	322,424.66	345,178.97
3XX Purchased Professional and Technical Services	7,839.70	11,236.18
4XX Purchased Property Services	920.00	848.50
5XX Other Purchased Services	6,823.82	12,666.66
6XX Supplies and Materials	155,209.66	226,483.17
21XX Support Services - Students		
1XX Personal Services - Salaries	48,437.00	50,861.00
2XX Personal Services - Employee Benefits	4,477.79	4,865.95
6XX Supplies and Materials	43.03	1,270.20
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	65,461.43	62,223.73
2XX Personal Services - Employee Benefits	618.69	594.51
5XX Other Purchased Services	2,043.23	8,022.89
222X Educational Media Services		
1XX Personal Services - Salaries	169,836.40	178,661.75
2XX Personal Services - Employee Benefits	15,675.16	17,037.00
6XX Supplies and Materials	6,300.31	18,010.99
23XX Support Services - General Administration		
1XX Personal Services - Salaries	102,596.83	132,183.94



# Trustees' Financial Summary

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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	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		2XX	Personal Services - Employee Benefits	93,344.95	92,966.32
		3XX	Purchased Professional and Technical Services	16,700.97	33,854.01
		5XX	Other Purchased Services	77,651.00	164,926.72
		6XX	Supplies and Materials	34,502.04	20,769.03
		8XX	Other Expenditures	9,259.10	16,586.37
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	484,226.26	511,122.99
		2XX	Personal Services - Employee Benefits	45,557.03	46,858.47
		4XX	Purchased Property Services	88,080.16	109,290.51
		5XX	Other Purchased Services	22,388.48	22,549.04
		6XX	Supplies and Materials	4,247.26	5,675.37
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	112,045.93	128,196.50
		2XX	Personal Services - Employee Benefits	9,098.97	9,984.84
		3XX	Purchased Professional and Technical Services	2,100.32	6,806.90
		4XX	Purchased Property Services	11,464.14	11,247.33
		5XX	Other Purchased Services	22,622.57	24,433.22
		6XX	Supplies and Materials	59,099.38	96,002.99
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	367,291.90	371,429.37
		2XX	Personal Services - Employee Benefits	47,691.36	51,728.78
		4XX	Purchased Property Services	270,665.75	330,339.39
		5XX	Other Purchased Services	275.59	96.40
		6XX	Supplies and Materials	250,350.54	281,034.28
		7XX	Property and Equipment Acquisition	0.00	11,155.00
	4XXX	Facilities Acquisition and Construction Services			
		6XX	Supplies and Materials	0.00	15,004.25
		7XX	Property and Equipment Acquisition	33,122.32	99,256.44
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	410,985.80	407,397.92
		2XX	Personal Services - Employee Benefits	57,986.33	63,871.44
		6XX	Supplies and Materials	8,345.06	9,929.10
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	135,531.37	129,218.52
		2XX	Personal Services - Employee Benefits	5,300.94	5,614.60
	221X	Improvement of Instruction Services			
		3XX	Purchased Professional and Technical Services	33,659.81	38,358.24
		5XX	Other Purchased Services	3,015.83	2,494.27



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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	2005 Value	2006 Value
280	Special Education - Local and State				
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	16,188.13	17,977.13
		2XX	Personal Services - Employee Benefits	3,838.00	4,186.76
		4XX	Purchased Property Services	221.49	174.09
		5XX	Other Purchased Services	843.53	765.59
	26XX	Operation and Maintenance of Plant Services			
		3XX	Purchased Professional and Technical Services	408.75	457.50
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	0.00	3,533.03
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	1,000.00	2,105.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	282,291.90	226,270.85
		2XX	Personal Services - Employee Benefits	2,668.01	2,161.88
		3XX	Purchased Professional and Technical Services	611.71	346.57
		6XX	Supplies and Materials	9,145.78	19,058.15
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	11,977.65	14,388.93
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	23,046.72	24,938.10
		2XX	Personal Services - Employee Benefits	217.82	238.27
		5XX	Other Purchased Services	1,016.88	1,553.68
		6XX	Supplies and Materials	390.84	299.50
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	56,645.22	53,061.47
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	102,899.62	118,638.90
		2XX	Personal Services - Employee Benefits	972.53	1,133.51
		3XX	Purchased Professional and Technical Services	234.00	0.00
		4XX	Purchased Property Services	227.50	400.00
		5XX	Other Purchased Services	1,871.31	1,873.28
		6XX	Supplies and Materials	15,414.67	24,864.53
		8XX	Other Expenditures	4,799.50	9,835.00



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## 01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
910	Food Services				
	31XX	Food Services			
		3XX	Purchased Professional and Technical Services	17,500.00	17,500.00
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	10,000.00	14,500.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				7,250,787.82	7,748,135.20

### Schedule of Changes Worksheet

Beginning Fund Balance					937,164.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7,791,123.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					7,748,135.20	(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	188,341.33	Less Last Year	118,438.24	(4b)	69,903.09	
					69,903.09	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,050,055.88	(5)



# Trustees' Financial Summary

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## 10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	150,866.00	157,344.06
1112	District Levy - Personal Property	6,369.74	8,257.27
1113	District Levy - Heavy Motor Vehicles	405.70	494.34
1190	Penalties and Interest on Taxes	1,871.40	1,499.40
1510	Interest Earnings	263.62	266.35
2220	County On-Schedule Trans Reimb	139,045.74	134,314.08
3210	State On-Schedule Trans Reimb	139,045.76	134,314.09
3440	State HB20/SB417 Prop Tax Reimb	6,607.55	4,912.23
3444	State School Block Grant	14,559.83	14,670.48
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>459,035.34</u>	<u>456,072.30</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	21,369.11	0.00
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	4,895.69	0.00
25XX	Support Services - Business		
1XX	Personal Services - Salaries	10,126.21	778.39
27XX	Student Transportation Services		
5XX	Other Purchased Services	433,133.99	484,759.77
280	Special Education - Local and State		
27XX	Student Transportation Services		
5XX	Other Purchased Services	9,975.00	5,961.84
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>479,500.00</u>	<u>491,500.00</u>



# Trustees' Financial Summary

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0522 Libby K-12 Schools

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					44,977.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					456,072.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					491,500.00	(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)					9,550.21	(5)



# Trustees' Financial Summary

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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	2005 Value	2006 Value
1611 National School Lunch Program	55,355.82	54,969.39
3220 State Food Services Match	1,137.75	1,484.52
4550 Federal Child Nutrition	260,861.57	281,732.79
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	317,355.14	338,186.70

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

PRC Program Function Object	2005 Value	2006 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	66,537.94	65,853.10
3XX Purchased Professional and Technical Services	203,812.67	224,534.83
5XX Other Purchased Services	1,850.32	1,124.33
6XX Supplies and Materials	45,150.41	43,299.74
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	317,351.34	334,812.00

## Schedule of Changes Worksheet

Beginning Fund Balance	4,773.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	338,186.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	334,812.00	(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)	8,148.35	(5)



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## 13 - Tuition Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	0.49	0.00
1190 Penalties and Interest on Taxes	0.59	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1.08	0.00

### Schedule of Changes Worksheet

Beginning Fund Balance	3,190.54	(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	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year            0.00 Less Last Year            0.00            (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year            0.00 Less Last Year            0.00            (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,190.54	(5)



# Trustees' Financial Summary

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0522 Libby K-12 Schools

## 14 - Retirement Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	11,495.47	17,789.27
2240	County Retirement Distribution	918,143.28	983,503.00
6100	Material Prior Period Revenue Adjustments	-150.40	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>929,488.35</u>	<u>1,001,292.27</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	611,823.80	487,576.25
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	7,118.52	7,370.27
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	32,962.88	33,620.72
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	17,656.86	18,388.23
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	70,412.50	74,457.13
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	17,244.70	17,866.30
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	50,519.66	51,833.22
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	59,972.15	59,592.75
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	19,837.56	19,002.01
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	2,126.53	2,277.38
394	State Career & Technical Ed Entitlement - Family & Consu		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	13,166.89	6,455.40
395	State Career & Technical Ed Entitlement - Technology Ed/		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	18,583.00	16,901.85



# Trustees' Financial Summary

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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	2005 Value	2006 Value
396	State Career & Technical Ed Entitlement - Office Occupati				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	9,393.18	10,220.38
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	3,350.65	3,629.91
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	14,868.86	17,118.34
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	7,310.64	7,051.38
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				956,348.38	833,361.52

### Schedule of Changes Worksheet

Beginning Fund Balance					359,496.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,001,292.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					833,361.52	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					527,427.44	(5)



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
<b>002 Asa Wood</b>	
1900 Other Revenue from Local Sources	334.00
1920 Contributions/Donations from Private Sources	100.00
<b>002 Subtotal</b>	434.00
<b>006 Middle School</b>	
1900 Other Revenue from Local Sources	3,487.60
1920 Contributions/Donations from Private Sources	5,012.00
<b>006 Subtotal</b>	8,499.60
<b>007 High School</b>	
1900 Other Revenue from Local Sources	9,111.37
1920 Contributions/Donations from Private Sources	7,102.49
<b>007 Subtotal</b>	16,213.86
<b>009 Indirect Cost Recovery</b>	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	13,289.00
<b>010 Donna Sather Award</b>	
1510 Interest Earnings	203.52
1920 Contributions/Donations from Private Sources	25.65
<b>010 Subtotal</b>	229.17
<b>011 Jeff Gruber Fellowship</b>	
1900 Other Revenue from Local Sources	12,100.00
<b>012 Mentoring Program</b>	
1920 Contributions/Donations from Private Sources	700.00
<b>013 GIS Program</b>	
1920 Contributions/Donations from Private Sources	1,641.20
<b>014 Jobs for Montana Graduates</b>	
3290 State - Other State Grants	3,000.00
<b>015 Carl D. Perkins Basic</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	38,761.00
<b>016 Gifted and Talented</b>	
3600 State Gifted & Talented Reimbursement	2,105.00
<b>017 Montana Heritage FY06</b>	
1920 Contributions/Donations from Private Sources	2,995.54
<b>018 Mike Funk Presidential Award</b>	



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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
1900 Other Revenue from Local Sources	310.00
1920 Contributions/Donations from Private Sources	2,500.00
<b>018 Subtotal</b>	2,810.00
<b>019 Medicaid Reimbursement</b>	
1900 Other Revenue from Local Sources	440.00
3354 Medicaid - Speech Therapy	52,300.89
<b>019 Subtotal</b>	52,740.89
<b>020 Tobacco Use Prevention Grant</b>	
3290 State - Other State Grants	5,635.00
<b>021 SPDG (We Teach All)</b>	
4580 IDEA, Part D, State Program Improvement	970.87
<b>024 Handicapped IDEA Preschool</b>	
4570 IDEA Preschool	25,109.00
<b>025 Handicapped IDEA Part B</b>	
4560 IDEA, Part B, Children with Disabilities	360,000.00
<b>026 Services for Significant Needs Students</b>	
3610 Services for Significant Needs Students	12,500.00
<b>028 Business Technology</b>	
1900 Other Revenue from Local Sources	144,919.69
<b>031 FY06 21st Century</b>	
4340 Title IV, Part B, 21st Century Community Learning Centers	120,000.00
<b>035 FY06 Title II Part B Math/Science</b>	
4650 Federal Miscellaneous Grants from OPI	48,929.45
<b>036 FY05 Title II Part B Math/Science Carryover</b>	
4650 Federal Miscellaneous Grants from OPI	56,853.49
<b>052 M.A.C.</b>	
3355 Medicaid - Miscellaneous	45,446.68
<b>053 FY06 Learn and Serve Homeland Security Grant</b>	
4650 Federal Miscellaneous Grants from OPI	48,410.29
<b>055 FY06 Title I Part B, Subpart 1</b>	
4230 Title I, Part B, Subpart 1, Reading First	140,397.27
<b>056 FY05 Title I Part B, Subpart 1 Carryover</b>	
4230 Title I, Part B, Subpart 1, Reading First	43,913.56
<b>060 FY06 Title I Part A</b>	
4200 Title I, Part A, Improving Basic Programs	599,267.00



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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
<b>061 FY06 Title II Part A</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	179,799.00
<b>062 FY06 Title II Part D</b>	
4310 Title II, Part D, Educational Technology	18,310.00
<b>063 FY05 Title IV Part A Carryover</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	8,991.38
<b>064 FY06 Title V Part A</b>	
4350 Title V, Part A, Innovative Programs	9,009.00
<b>065 FY06 Title IV Part A</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	12,685.58
<b>066 FY06 Title VI Part B Subpart 2</b>	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	37,961.68
<b>067 FY06 Title II Part A SLA</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	4,674.58
<b>068 FY06 Title I Part G</b>	
4290 Title I, Part G, Advanced Placement	534.14
<b>070 Vocational Education</b>	
3900 State Career & Technical Ed Entitlement	12,802.00
<b>080 Scholarship - Wenk</b>	
1510 Interest Earnings	518.83
<b>081 Scholarship - Presidential B.C.</b>	
1510 Interest Earnings	2.71
6100 Material Prior Period Revenue Adjustments	-18.31
<b>081 Subtotal</b>	-15.60
<b>082 Scholarship - Andy Jordan</b>	
1510 Interest Earnings	12.76
<b>083 Scholarship - William Racicot</b>	
1510 Interest Earnings	13.74
<b>084 Scholarship - Hilda Hatlen</b>	
1920 Contributions/Donations from Private Sources	1,950.26
<b>086 Scholarship - Roe Hatlen</b>	
1510 Interest Earnings	319.73
1920 Contributions/Donations from Private Sources	6,000.00
<b>086 Subtotal</b>	6,319.73



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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
<b>087 Scholarship - Greg Kambel</b>	
1510 Interest Earnings	231.24
1920 Contributions/Donations from Private Sources	4,300.00
<b>087 Subtotal</b>	4,531.24
<b>088 Scholarship - Diane Neils Johnson</b>	
1510 Interest Earnings	8.16
1900 Other Revenue from Local Sources	18.31
<b>088 Subtotal</b>	26.47
<b>099 A.R.A.</b>	
1510 Interest Earnings	21,152.01
1900 Other Revenue from Local Sources	1,937.41
1920 Contributions/Donations from Private Sources	3,136.95
1981 Summer School Fees	700.00
3630 OTO State Energy Cost Relief & Transportation	20,752.32
6100 Material Prior Period Revenue Adjustments	-565.37
<b>099 Subtotal</b>	47,113.32
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,153,109.67

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

PRC Program Function Object	2006 Value
<b>002 Asa Wood</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	940.03
24XX Support Services - School Administration	
6XX Supplies and Materials	49.97
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	1,500.00
<b>002 Subtotal</b>	2,490.00



# Trustees' Financial Summary

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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	2006 Value
<b>006 Middle School</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	4,576.93
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	4,512.00
720 School Sponsored Athletics	
35XX Extracurricular - Athletics	
3XX Purchased Professional and Technical Services	2,701.20
	11,790.13
<b>006 Subtotal</b>	
<b>007 High School</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	700.00
6XX Supplies and Materials	4,736.45
24XX Support Services - School Administration	
6XX Supplies and Materials	5,578.03
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	5,100.00
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
6XX Supplies and Materials	500.00
720 School Sponsored Athletics	
35XX Extracurricular - Athletics	
8XX Other Expenditures	765.01
	17,379.49
<b>007 Subtotal</b>	
<b>010 Donna Sather Award</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	200.00



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
<b>011 Jeff Gruber Fellowship</b>	
1XX Regular Education Programs - Elementary/Secondary	
33XX Community Services	
5XX Other Purchased Services	88.45
6XX Supplies and Materials	912.04
8XX Community Services Programs	
33XX Community Services	
1XX Personal Services - Salaries	9,562.00
2XX Personal Services - Employee Benefits	1,537.51
	12,100.00
<b>011 Subtotal</b>	
<b>012 Mentoring Program</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	722.87
<b>013 GIS Program</b>	
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
5XX Other Purchased Services	1,500.00
<b>014 Jobs for Montana Graduates</b>	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	550.00
2XX Personal Services - Employee Benefits	59.67
5XX Other Purchased Services	1,882.21
6XX Supplies and Materials	443.93
221X Improvement of Instruction Services	
5XX Other Purchased Services	117.58
	3,053.39
<b>014 Subtotal</b>	
<b>015 Carl D. Perkins Basic</b>	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	38,761.00



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
<b>016 Gifted and Talented</b>	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	1,813.41
2XX Personal Services - Employee Benefits	291.59
	2,105.00
<b>016 Subtotal</b>	2,105.00
<b>017 Montana Heritage FY06</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	637.91
6XX Supplies and Materials	2,249.02
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	100.00
2XX Personal Services - Employee Benefits	8.61
	2,995.54
<b>017 Subtotal</b>	2,995.54
<b>018 Mike Funk Presidential Award</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	939.77
<b>019 Medicaid Reimbursement</b>	
280 Special Education - Local and State	
24XX Support Services - School Administration	
3XX Purchased Professional and Technical Services	5,132.84
<b>020 Tobacco Use Prevention Grant</b>	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	5,435.10
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	172.20
2XX Personal Services - Employee Benefits	27.70
	5,635.00
<b>020 Subtotal</b>	5,635.00



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
<b>021 SPDG (We Teach All)</b>	
458 IDEA State Program Improvement	
221X Improvement of Instruction Services	
6XX Supplies and Materials	970.87
<b>024 Handicapped IDEA Preschool</b>	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	21,073.00
2XX Personal Services - Employee Benefits	3,388.00
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	648.00
<b>024 Subtotal</b>	25,109.00
<b>025 Handicapped IDEA Part B</b>	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	209,015.58
2XX Personal Services - Employee Benefits	51,668.06
6XX Supplies and Materials	144.22
21XX Support Services - Students	
6XX Supplies and Materials	1,638.50
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	3,105.00
5XX Other Purchased Services	260.45
24XX Support Services - School Administration	
1XX Personal Services - Salaries	70,016.60
2XX Personal Services - Employee Benefits	15,306.59
27XX Student Transportation Services	
5XX Other Purchased Services	180.00
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	8,665.00
<b>025 Subtotal</b>	360,000.00
<b>026 Services for Significant Needs Students</b>	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	10,769.00



# Trustees' Financial Summary

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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	2006 Value
361 Services for Significant Needs Students	
1XXX Instruction	
2XX Personal Services - Employee Benefits	1,731.00
	12,500.00
<b>026 Subtotal</b>	
<b>028 Business Technology</b>	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	
3XX Purchased Professional and Technical Services	3,335.85
25XX Support Services - Business	
6XX Supplies and Materials	2,960.32
	6,296.17
<b>028 Subtotal</b>	
<b>031 FY06 21st Century</b>	
434 Title IV, Part B, 21st Century Community Learning Center	
1XXX Instruction	
1XX Personal Services - Salaries	75,355.59
2XX Personal Services - Employee Benefits	8,609.55
3XX Purchased Professional and Technical Services	2,000.00
5XX Other Purchased Services	1,584.74
6XX Supplies and Materials	17,514.92
221X Improvement of Instruction Services	
5XX Other Purchased Services	1,032.96
24XX Support Services - School Administration	
5XX Other Purchased Services	473.95
27XX Student Transportation Services	
5XX Other Purchased Services	13,428.29
	120,000.00
<b>031 Subtotal</b>	
<b>035 FY06 Title II Part B Math/Science</b>	
465 Federal Miscellaneous Grants from OPI	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	16,200.00
2XX Personal Services - Employee Benefits	1,932.74
3XX Purchased Professional and Technical Services	4,018.14
5XX Other Purchased Services	7,335.27
6XX Supplies and Materials	5,070.39



# Trustees' Financial Summary

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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	2006 Value
465 Federal Miscellaneous Grants from OPI	
25XX Support Services - Business	
1XX Personal Services - Salaries	11,763.33
2XX Personal Services - Employee Benefits	1,829.59
6XX Supplies and Materials	779.99
	48,929.45
<b>035 Subtotal</b>	
<b>036 FY05 Title II Part B Math/Science Carryover</b>	
465 Federal Miscellaneous Grants from OPI	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	23,645.00
2XX Personal Services - Employee Benefits	3,455.02
5XX Other Purchased Services	21,519.29
6XX Supplies and Materials	1,179.86
24XX Support Services - School Administration	
1XX Personal Services - Salaries	2,663.34
2XX Personal Services - Employee Benefits	229.30
25XX Support Services - Business	
1XX Personal Services - Salaries	3,592.56
2XX Personal Services - Employee Benefits	569.12
	56,853.49
<b>036 Subtotal</b>	
<b>053 FY06 Learn and Serve Homeland Security Grant</b>	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
1XX Personal Services - Salaries	1,050.00
2XX Personal Services - Employee Benefits	90.40
5XX Other Purchased Services	322.43
6XX Supplies and Materials	677.57
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	3,000.00
2XX Personal Services - Employee Benefits	370.34
5XX Other Purchased Services	33,641.45
6XX Supplies and Materials	5,166.21
25XX Support Services - Business	
1XX Personal Services - Salaries	3,643.71
2XX Personal Services - Employee Benefits	448.18



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2006 Value
			<b>053 Subtotal</b>	48,410.29
<b>055</b>	<b>FY06 Title I Part B, Subpart 1</b>			
423	Title I, Part B, Subpart 1, Reading First			
	1XXX	Instruction		
		1XX	Personal Services - Salaries	5,017.00
		2XX	Personal Services - Employee Benefits	571.70
		6XX	Supplies and Materials	10,417.99
	221X	Improvement of Instruction Services		
		1XX	Personal Services - Salaries	78,771.39
		2XX	Personal Services - Employee Benefits	12,161.17
		5XX	Other Purchased Services	647.69
	24XX	Support Services - School Administration		
		5XX	Other Purchased Services	896.63
	25XX	Support Services - Business		
		1XX	Personal Services - Salaries	22,217.65
		2XX	Personal Services - Employee Benefits	3,474.47
		3XX	Purchased Professional and Technical Services	2,245.58
	62XX	Resources Transferred to Other School Districts or Cooper		
		940	Indirect Costs	3,976.00
			<b>055 Subtotal</b>	140,397.27
<b>056</b>	<b>FY05 Title I Part B, Subpart 1 Carryover</b>			
423	Title I, Part B, Subpart 1, Reading First			
	1XXX	Instruction		
		1XX	Personal Services - Salaries	8,420.00
		2XX	Personal Services - Employee Benefits	1,353.89
		6XX	Supplies and Materials	6,574.80
	221X	Improvement of Instruction Services		
		1XX	Personal Services - Salaries	17,363.43
		2XX	Personal Services - Employee Benefits	2,789.40
		5XX	Other Purchased Services	7,200.22
	24XX	Support Services - School Administration		
		5XX	Other Purchased Services	151.92
	25XX	Support Services - Business		
		3XX	Purchased Professional and Technical Services	59.90
			<b>056 Subtotal</b>	43,913.56



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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	2006 Value
<b>060 FY06 Title I Part A</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	450,565.29
2XX Personal Services - Employee Benefits	125,494.61
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	19,750.04
2XX Personal Services - Employee Benefits	3,038.06
6XX Supplies and Materials	419.00
	599,267.00
<b>060 Subtotal</b>	
<b>061 FY06 Title II Part A</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	128,587.50
2XX Personal Services - Employee Benefits	37,720.97
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	7,010.06
2XX Personal Services - Employee Benefits	1,183.27
3XX Purchased Professional and Technical Services	3,170.00
5XX Other Purchased Services	1,791.25
6XX Supplies and Materials	335.95
	179,799.00
<b>061 Subtotal</b>	
<b>062 FY06 Title II Part D</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	1,452.00
2XX Personal Services - Employee Benefits	189.03
6XX Supplies and Materials	14,708.53
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	600.00
2XX Personal Services - Employee Benefits	87.51
6XX Supplies and Materials	1,116.66
24XX Support Services - School Administration	
5XX Other Purchased Services	156.27
	18,310.00
<b>062 Subtotal</b>	



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
<b>063 FY05 Title IV Part A Carryover</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	3,132.45
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	1,500.00
2XX Personal Services - Employee Benefits	241.19
3XX Purchased Professional and Technical Services	1,588.49
5XX Other Purchased Services	2,501.50
24XX Support Services - School Administration	
5XX Other Purchased Services	27.75
	8,991.38
<b>063 Subtotal</b>	
<b>064 FY06 Title V Part A</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
5XX Other Purchased Services	439.41
6XX Supplies and Materials	6.95
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	8,562.64
	9,009.00
<b>064 Subtotal</b>	
<b>065 FY06 Title IV Part A</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
1XX Personal Services - Salaries	1,265.00
2XX Personal Services - Employee Benefits	158.26
5XX Other Purchased Services	509.20
6XX Supplies and Materials	105.84
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	3,500.00
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	2,000.00
2XX Personal Services - Employee Benefits	321.58
5XX Other Purchased Services	4,441.62
6XX Supplies and Materials	244.36
24XX Support Services - School Administration	
5XX Other Purchased Services	139.72



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
<b>065 Subtotal</b>	12,685.58
<b>066 FY06 Title VI Part B Subpart 2</b>	
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
1XX Personal Services - Salaries	13,098.48
2XX Personal Services - Employee Benefits	1,549.22
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	4,304.91
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	10,800.42
2XX Personal Services - Employee Benefits	1,225.06
5XX Other Purchased Services	2,745.08
25XX Support Services - Business	
1XX Personal Services - Salaries	3,740.22
2XX Personal Services - Employee Benefits	498.29
<b>066 Subtotal</b>	37,961.68
<b>067 FY06 Title II Part A SLA</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	3,000.01
2XX Personal Services - Employee Benefits	482.39
5XX Other Purchased Services	1,192.18
<b>067 Subtotal</b>	4,674.58
<b>068 FY06 Title I Part G</b>	
429 Title I, Part G, Advanced Placement	
1XXX Instruction	
1XX Personal Services - Salaries	110.00
2XX Personal Services - Employee Benefits	9.48
221X Improvement of Instruction Services	
5XX Other Purchased Services	414.66
<b>068 Subtotal</b>	534.14



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
<b>070 Vocational Education</b>	
394 State Career & Technical Ed Entitlement - Family & Consu 1XXX Instruction 6XX Supplies and Materials	3,292.00
395 State Career & Technical Ed Entitlement - Technology Ed/ 1XXX Instruction 6XX Supplies and Materials	5,542.00
396 State Career & Technical Ed Entitlement - Office Occupati 1XXX Instruction 6XX Supplies and Materials	4,951.40
<b>070 Subtotal</b>	13,785.40
<b>080 Scholarship - Wenk</b>	
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 5XX Other Purchased Services	500.00
<b>081 Scholarship - Presidential B.C.</b>	
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 5XX Other Purchased Services	1,300.00
<b>084 Scholarship - Hilda Hatlen</b>	
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 5XX Other Purchased Services	950.00
<b>086 Scholarship - Roe Hatlen</b>	
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 5XX Other Purchased Services	5,513.10
<b>087 Scholarship - Greg Kambel</b>	
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 5XX Other Purchased Services	2,000.00



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
<b>099 A.R.A.</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	689.03
221X Improvement of Instruction Services	
5XX Other Purchased Services	721.65
222X Educational Media Services	
6XX Supplies and Materials	1,744.30
25XX Support Services - Business	
6XX Supplies and Materials	2,100.77
	<hr/>
<b>099 Subtotal</b>	5,255.75
	<hr/> <hr/>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      1,868,721.74



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## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					408,306.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,153,109.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,868,721.74	(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)					692,694.47	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
002 Asa Wood	434.00	2,490.00	-2,056.00
006 Middle School	8,499.60	11,790.13	-3,290.53
007 High School	16,213.86	17,379.49	-1,165.63
009 Indirect Cost Recovery	13,289.00	0.00	13,289.00
010 Donna Sather Award	229.17	200.00	29.17
011 Jeff Gruber Fellowship	12,100.00	12,100.00	0.00
012 Mentoring Program	700.00	722.87	-22.87
013 GIS Program	1,641.20	1,500.00	141.20
014 Jobs for Montana Graduates	3,000.00	3,053.39	-53.39
015 Carl D. Perkins Basic	38,761.00	38,761.00	0.00
016 Gifted and Talented	2,105.00	2,105.00	0.00
017 Montana Heritage FY06	2,995.54	2,995.54	0.00
018 Mike Funk Presidential Award	2,810.00	939.77	1,870.23
019 Medicaid Reimbursement	52,740.89	5,132.84	47,608.05
020 Tobacco Use Prevention Grant	5,635.00	5,635.00	0.00
021 SPDG (We Teach All)	970.87	970.87	0.00
024 Handicapped IDEA Preschool	25,109.00	25,109.00	0.00
025 Handicapped IDEA Part B	360,000.00	360,000.00	0.00
026 Services for Significant Needs Students	12,500.00	12,500.00	0.00
028 Business Technology	144,919.69	6,296.17	138,623.52
031 FY06 21st Century	120,000.00	120,000.00	0.00
035 FY06 Title II Part B Math/Science	48,929.45	48,929.45	0.00



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
036 FY05 Title II Part B Math/Science Carryover	56,853.49	56,853.49	0.00
052 M.A.C.	45,446.68	0.00	45,446.68
053 FY06 Learn and Serve Homeland Security Grant	48,410.29	48,410.29	0.00
055 FY06 Title I Part B, Subpart 1	140,397.27	140,397.27	0.00
056 FY05 Title I Part B, Subpart 1 Carryover	43,913.56	43,913.56	0.00
060 FY06 Title I Part A	599,267.00	599,267.00	0.00
061 FY06 Title II Part A	179,799.00	179,799.00	0.00
062 FY06 Title II Part D	18,310.00	18,310.00	0.00
063 FY05 Title IV Part A Carryover	8,991.38	8,991.38	0.00
064 FY06 Title V Part A	9,009.00	9,009.00	0.00
065 FY06 Title IV Part A	12,685.58	12,685.58	0.00
066 FY06 Title VI Part B Subpart 2	37,961.68	37,961.68	0.00
067 FY06 Title II Part A SLA	4,674.58	4,674.58	0.00
068 FY06 Title I Part G	534.14	534.14	0.00
070 Vocational Education	12,802.00	13,785.40	-983.40
080 Scholarship - Wenk	518.83	500.00	18.83
081 Scholarship - Presidential B.C.	-15.60	1,300.00	-1,315.60
082 Scholarship - Andy Jordan	12.76	0.00	12.76
083 Scholarship - William Racicot	13.74	0.00	13.74
084 Scholarship - Hilda Hatlen	1,950.26	950.00	1,000.26
086 Scholarship - Roe Hatlen	6,319.73	5,513.10	806.63
087 Scholarship - Greg Kambel	4,531.24	2,000.00	2,531.24
088 Scholarship - Diane Neils Johnson	26.47	0.00	26.47
099 A.R.A.	47,113.32	5,255.75	41,857.57
<b>Total</b>	<b>2,153,109.67</b>	<b>1,868,721.74</b>	<b>284,387.93</b>



# Trustees' Financial Summary

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## 17 - Adult Education Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	20,238.57	20,567.71
1112 District Levy - Personal Property	908.10	1,102.06
1113 District Levy - Heavy Motor Vehicles	54.49	64.59
1190 Penalties and Interest on Taxes	253.66	196.13
3440 State HB20/SB417 Prop Tax Reimb	815.02	600.19
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	22,269.84	22,530.68

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

PRC Program Function Object	2005 Value	2006 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
3XX Purchased Professional and Technical Services	22,410.00	22,646.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	22,410.00	22,646.00

## Schedule of Changes Worksheet

Beginning Fund Balance	249.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22,530.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	22,646.00	(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)		133.94 (5)



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## 18 - Traffic Education Fund

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

PRC Revenue	2005 Value	2006 Value
1311 Driver's Education Fees	9,168.00	18,537.00
1510 Interest Earnings	325.45	911.92
3260 State Driver's Education Reimbursement	9,530.09	8,312.77
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	19,023.54	27,761.69

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	17,440.00	18,000.00
4XX Purchased Property Services	1,203.14	2,609.76
6XX Supplies and Materials	945.06	2,831.84
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	19,588.20	23,441.60

## Schedule of Changes Worksheet

Beginning Fund Balance	21,194.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	27,761.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	23,441.60	(3)
Increase/Decrease of Reserve for Inventories		
This Year            0.00 Less Last Year            0.00            (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year            0.00 Less Last Year            0.00            (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	25,514.77	(5)



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## 20 - Lease-Rental Fund

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

PRC Revenue	2005 Value	2006 Value
1910 Rentals	2,238.25	2,167.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,238.25	2,167.00

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
4XX Purchased Property Services	460.00	2,396.50
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	1,548.75	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,008.75	2,396.50

## Schedule of Changes Worksheet

Beginning Fund Balance	229.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,167.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,396.50	(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		2005 Value	2006 Value
1510	Interest Earnings	1,300.06	2,617.02
5300	Operating Transfers from Other Funds	10,000.00	14,500.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		11,300.06	17,117.02

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	1XX Personal Services - Salaries	4,449.83	368.74
24XX	Support Services - School Administration		
	1XX Personal Services - Salaries	0.00	7,867.79
25XX	Support Services - Business		
	1XX Personal Services - Salaries	109.10	78.62
26XX	Operation and Maintenance of Plant Services		
	1XX Personal Services - Salaries	1,702.93	5,701.13
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		6,261.86	14,016.28

## Schedule of Changes Worksheet

Beginning Fund Balance		57,443.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		17,117.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		14,016.28	(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)		60,544.49	(5)



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## 28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	1,547.19	5,153.31
3281 State Technology Aid	32,116.58	49,987.14
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	33,663.77	55,140.45

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

PRC Program Function Object	2005 Value	2006 Value
329 State Miscellaneous Grants		
1XXX Instruction		
6XX Supplies and Materials	11,910.12	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	11,910.12	0.00

## Schedule of Changes Worksheet

Beginning Fund Balance	58,775.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	55,140.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year            0.00 Less Last Year            0.00            (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year            0.00 Less Last Year            0.00            (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	113,916.12	(5)



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## 29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	1,580.07	3,260.36
3445 State Combined Fund School Block Grant	4,784.05	4,820.41
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	6,364.12	8,080.77

### Schedule of Changes Worksheet

Beginning Fund Balance	59,096.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,080.77	(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)	67,176.81	(5)



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## 50 - Debt Service Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	77,470.91	59,936.84
1112	District Levy - Personal Property	4,482.23	3,903.48
1113	District Levy - Heavy Motor Vehicles	203.17	184.61
1190	Penalties and Interest on Taxes	1,465.71	890.29
1510	Interest Earnings	2,056.82	3,850.76
3120	State Guaranteed Tax Base Aid	84,303.82	99,443.43
3440	State HB20/SB417 Prop Tax Reimb	3,486.73	2,405.98

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

173,469.39      170,615.39

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
	830 Special Assessments	6,867.85	6,867.85
	840 Principal On Debt	130,000.00	135,000.00
	850 Interest on Debt	31,965.00	24,815.00
	860 Agent Fees/Issuance Costs	475.00	475.00

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

169,307.85      167,157.85

## Schedule of Changes Worksheet

Beginning Fund Balance				58,681.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				170,615.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				167,157.85	(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)				62,139.21	(5)



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## 60 - Building Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	3,276.98	8,373.35
1900	Other Revenue from Local Sources	304.15	0.00
1910	Rentals	58,292.90	68,329.56
5200	Sale or Compensation for Loss of Assets	22,842.58	386.02
6100	Material Prior Period Revenue Adjustments	0.00	-2,838.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>84,716.61</u>	<u>74,250.93</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	6XX Supplies and Materials	936.45	0.00
24XX	Support Services - School Administration		
	7XX Property and Equipment Acquisition	5,600.00	0.00
26XX	Operation and Maintenance of Plant Services		
	4XX Purchased Property Services	10,180.40	0.00
	6XX Supplies and Materials	5,139.00	0.00
4XXX	Facilities Acquisition and Construction Services		
	7XX Property and Equipment Acquisition	22,477.50	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>44,333.35</u>	<u>0.00</u>



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## 60 - Building Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					134,010.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					74,250.93	(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)					208,261.26	(5)



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## 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2005 Value	2006 Value
1XXX Revenues from Student Activities	264,966.12	254,642.80
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	264,966.12	254,642.80

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

PRC Program Function Object	2005 Value	2006 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	228,226.74	280,469.22
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	228,226.74	280,469.22

## Schedule of Changes Worksheet

Beginning Fund Balance	182,021.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	254,642.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	280,469.22	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00 Less Last Year           0.00           (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00 Less Last Year           0.00           (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	156,195.09	(5)



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Fund	Account	Description	2005 Value	2006 Value
XX	210 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX	112 Certified Teacher Staff Salaries	204,757.25	214,745.81
XX	39X 1XXX	112 Certified Teacher Staff Salaries	282,291.90	226,270.85
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	96,907.92	93,121.13
XX	457 1XXX	112 Certified Teacher Staff Salaries	20,675.87	21,073.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	3,950,040.56	4,315,359.69
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	112,780.80	112,505.86
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	431.21	3,794.22
XX	XXX 26XX	41X Energy Utility Services	206,427.86	203,518.00
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	27,104.12	99,256.44
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	28,495.70	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	200,435.95
b. Related Services Block Grant Entitlement	66,802.35
c. Total Entitlements Subject to Reversion	267,238.30

## 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)]	355,426.95
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	679,987.66
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

All MAEFAIRS filers and paper filers must record the following adjusting entry in your General Fund as of 06/30:

<u>General Ledger</u>	<u>Debit</u>	<u>Credit</u>
X01-402 Revenue	0.00	
X01-680 Deferred Revenue		0.00

A Special Education Reversion Amount greater than zero on line (g) above reduces revenue 3115-State Special Education Allowable Cost Payment to Districts recorded in the Trustees' Financial Summary (TFS) General Fund (Fund 01). MAEFAIRS records the reduction of special education revenue on the TFS, however, paper filers must make the following adjusting entry on their books.

### Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
--------------------------------------	------

Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

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



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	407,397.92	0.00	0.00	0.00
280	1XXX	2XX	63,871.44	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	9,929.10	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	129,218.52	0.00	0.00	0.00
280	21XX	2XX	5,614.60	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	38,358.24	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	2,494.27	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	17,977.13	0.00	0.00	0.00
280	24XX	2XX	4,186.76	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	174.09	0.00	0.00	0.00
280	24XX	5XX	765.59	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
<b>Totals</b>			679,987.66	0.00	0.00	0.00 679,987.66



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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.*



# Trustees' Financial Summary

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Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	33,412.63	0.00	0.00	0.00	33,412.63
Land Improvements	71,986.80	0.00	86,803.80	0.00	158,790.60
Buildings	6,067,947.83	0.00	9,290.64	0.00	6,077,238.47
Machinery And Equipment	522,371.72	0.00	106,994.00	12,060.00	617,305.72
Totals at historical cost	6,695,718.98	0.00	203,088.44	12,060.00	6,886,747.42
Less Accumulated depreciation for:					
Building Accum	4,884,396.68	0.00	107,235.76	0.00	4,991,632.44
Machinery And Equipment Accum	332,920.62	0.00	43,253.61	11,417.08	364,757.15
Total accumulated depreciation	5,217,317.30	0.00	150,489.37	11,417.08	5,356,389.59
Governmental activities, capital assets, net	1,478,401.68	0.00	52,599.07	642.92	1,530,357.83

\* 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.



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
<b>Governmental Activities *</b>							
General Obligation Bonds:							
3/4/1993 Issue	435,000.00	0.00	135,000.00	0.00	300,000.00	145,000.00	155,000.00
Capital	66,063.23	0.00	48,623.96	17,439.27	0.00	0.00	0.00
Compensated	674,856.91	30,175.71	0.00	0.00	705,032.62	0.00	705,032.62
Other	268,766.00	0.00	0.00	75,664.52	193,101.48	47,141.00	145,960.48
Total Governmental Activity							
Long-Term Liabilities	1,444,686.14	30,175.71	183,623.96	93,103.79	1,198,134.10	192,141.00	1,005,993.10

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

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