



Trustees' Financial Summary

FY2005-06

Submit ID: 0528-46274530

27 Lincoln County
0528 Lincoln County H S

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 Lora Johnson

Phone #: (406) 297-5638

(Signature)

(Date)

Chair, Board of Trustees Frank Dierman Jr

(Signature)

(Date)

County Superintendent Ron Higgins

(Signature)

(Date)

Software

Accounting Package: Computer Software Associates

For FY06 did the district employ a certified special education director? No

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

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



Trustees' Financial Summary

FY2005-06

Submit ID: 0528-46274530

27 Lincoln County

0528 Lincoln County H S

PRC	Title	Project Type	Project Number	CFDA #
124	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A033000	84.358A
205	Title I Improving Basic Programs	FEDERAL	2705273105	84.010A
206	Title I Improving Basic Programs	FEDERAL	2705273106	84.010A
228	Local Technology Contributions	LOCAL		
260	New HS Infrastructure Donation	LOCAL	NA	
306	Exxon Grant	LOCAL	NA	
322	Vo Ed Tech Ed/Industrial Arts	STATE	na	State
323	Vo Ed Tech Ed/Industrial Arts	STATE	NA	State
328	Local Music Grant	LOCAL	N/A	Local
339	Alternative School Local	LOCAL	NA	
340	Vo Ed Family & Consumer Science	STATE	na	State
360	Vo Ed Business/Marketing	STATE	na	State
379	State OTO Energy Cost Relief and Transportation	STATE	NA	State
451	Vo Ed Carl Perkins Basic Grant	FEDERAL	270528106BG	84.048A
500	Interbel Tech	LOCAL	N/A	Local
514	Youth Court Work Program	LOCAL	NA	
550	Energy Savings Grant	LOCAL	N/A	Local
564	Vision Net Local	LOCAL	na	
567	RUNNING START SCHOLARSHIP	LOCAL		
570	Medicaid Speech Therapy	STATE	N/A	
578	First Aide Local	LOCAL		
581	EOS	STATE	N/A	State
583	CISCO DONATION	LOCAL		
590	Bus Insurance Fund	LOCAL	N/A	Local
591	Forest Fire Assistance	LOCAL	NA	
610	Local Users	LOCAL	N/A	Local
620	Tractor	LOCAL	N/A	Local
705	Miscellaneous State Grant	STATE	0602MOST0073	State
891	Auditorium Enhancement Donations	LOCAL	NA	



Trustees' Financial Summary

FY2005-06

Submit ID: 0528-46274530

27 Lincoln County
0528 Lincoln County H S

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)	306,955.39	30,202.96	15,051.41	
02	Taxes Receivable - Real and Personal (120-149)	31,560.54	3,784.32	2,853.60	
03	Taxes Receivable - Protested (150-159)	1,314.30	103.61	17.27	
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	339,830.23	34,090.89	17,922.28	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	473.32	222.83		
25	Deferred Revenue (680)	32,874.84	3,887.93	2,870.87	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	33,348.16	4,110.76	2,870.87	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	82,921.44			
48	Fund Balance for Budget (961-970)	223,560.63	29,980.13	15,051.41	
52	TOTAL FUND BALANCE/EQUITY	306,482.07	29,980.13	15,051.41	
53	TOTAL LIABILITIES AND FUND BALANCE	339,830.23	34,090.89	17,922.28	



Trustees' Financial Summary

FY2005-06

Submit ID: 0528-46274530

27 Lincoln County
0528 Lincoln County H S

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)	4,820.14	73,640.79	104,190.79	4,696.84
02	Taxes Receivable - Real and Personal (120-149)	499.37			24.24
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			8,516.15	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	5,319.51	73,640.79	112,706.94	4,721.08
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	499.37			24.24
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	499.37			24.24
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			1,610.11	
48	Fund Balance for Budget (961-970)	4,820.14	73,640.79	111,096.83	4,696.84
52	TOTAL FUND BALANCE/EQUITY	4,820.14	73,640.79	112,706.94	4,696.84
53	TOTAL LIABILITIES AND FUND BALANCE	5,319.51	73,640.79	112,706.94	4,721.08



Trustees' Financial Summary

FY2005-06

Submit ID: 0528-46274530

27 Lincoln County
0528 Lincoln County H S

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)	16,880.66			1,766.23
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)	3,580.18			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	20,460.84			1,766.23
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)	20,460.84			1,766.23
52	TOTAL FUND BALANCE/EQUITY	20,460.84			1,766.23
53	TOTAL LIABILITIES AND FUND BALANCE	20,460.84			1,766.23



Trustees' Financial Summary

FY2005-06

Submit ID: 0528-46274530

27 Lincoln County
0528 Lincoln County H S

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)			19,182.66	
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			19,182.66	
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)			19,182.66	
52	TOTAL FUND BALANCE/EQUITY			19,182.66	
53	TOTAL LIABILITIES AND FUND BALANCE			19,182.66	



Trustees' Financial Summary

FY2005-06

Submit ID: 0528-46274530

27 Lincoln County
0528 Lincoln County H S

ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	28,796.62	11,829.94		144,828.15
02	Taxes Receivable - Real and Personal (120-149)				37,485.73
03	Taxes Receivable - Protested (150-159)				6.42
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	28,796.62	11,829.94		182,320.30
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				37,492.15
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				37,492.15
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)	28,796.62	11,829.94		144,828.15
52	TOTAL FUND BALANCE/EQUITY	28,796.62	11,829.94		144,828.15
53	TOTAL LIABILITIES AND FUND BALANCE	28,796.62	11,829.94		182,320.30



Trustees' Financial Summary

FY2005-06

Submit ID: 0528-46274530

27 Lincoln County
0528 Lincoln County H S

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)	10,040.18			
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	10,040.18			
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)	10,040.18			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	10,040.18			
53	TOTAL LIABILITIES AND FUND BALANCE	10,040.18			



Trustees' Financial Summary

FY2005-06

Submit ID: 0528-46274530

27 Lincoln County
0528 Lincoln County H S

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



Trustees' Financial Summary

FY2005-06

Submit ID: 0528-46274530

27 Lincoln County
0528 Lincoln County H S

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)		1,534.70		
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		1,534.70		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		1,534.70		
53	TOTAL LIABILITIES AND FUND BALANCE		1,534.70		



Trustees' Financial Summary

FY2005-06

Submit ID: 0528-46274530

27 Lincoln County
0528 Lincoln County H S

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)			67,504.52	474,559.11
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			67,504.52	474,559.11
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			.30	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			.30	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	TOTAL FUND BALANCE/EQUITY			67,504.22	474,559.11
53	TOTAL LIABILITIES AND FUND BALANCE			67,504.52	474,559.11



Trustees' Financial Summary

FY2005-06

Submit ID: 0528-46274530

27 Lincoln County
0528 Lincoln County H S

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)				
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				



Trustees' Financial Summary

FY2005-06

Submit ID: 0528-46274530

27 Lincoln County
0528 Lincoln County H S

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				



Trustees' Financial Summary

FY2005-06

Submit ID: 0528-46274530

27 Lincoln County
0528 Lincoln County H S

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



Trustees' Financial Summary

FY2005-06

Submit ID: 0528-46274530

27 Lincoln County 0528 Lincoln County H S

01 - General Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	291,761.90	287,027.69
1112	District Levy - Personal Property	2,769.34	4,430.84
1113	District Levy - Heavy Motor Vehicles	461.40	345.99
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	28,108.26	29,223.09
1190	Penalties and Interest on Taxes	2,828.62	2,649.40
1510	Interest Earnings	3,933.32	9,692.53
3110	Direct State Aid	1,050,372.67	1,090,906.18
3115	State Spec Ed Allowable Cost Pymt to Districts	69,835.44	74,715.76
3120	State Guaranteed Tax Base Aid	464,357.70	501,131.54
3440	State HB20/SB417 Prop Tax Reimb	4,276.58	3,201.07
3444	State School Block Grant	81,650.86	82,271.41
6100	Material Prior Period Revenue Adjustments	1,725.70	1,589.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,002,081.79</u>	<u>2,087,185.36</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		
1XX	Personal Services - Salaries	632,509.18	645,314.10
2XX	Personal Services - Employee Benefits	84,412.43	95,942.24
3XX	Purchased Professional and Technical Services	1,978.39	2,155.00
4XX	Purchased Property Services	1,537.55	1,933.75
5XX	Other Purchased Services	2,970.10	4,824.20
6XX	Supplies and Materials	74,749.72	72,529.04
7XX	Property and Equipment Acquisition	1,783.38	1,919.74
810	Dues and Fees	1,735.00	1,540.00
8XX	Other Expenditures	4,000.00	4,150.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	38,620.08	59,861.57
2XX	Personal Services - Employee Benefits	7,857.98	10,829.41
3XX	Purchased Professional and Technical Services	262.00	352.19
5XX	Other Purchased Services	314.08	1,630.24
6XX	Supplies and Materials	123.98	1,476.58
7XX	Property and Equipment Acquisition	215.92	0.00
222X	Educational Media Services		
1XX	Personal Services - Salaries	38,449.40	41,000.99
2XX	Personal Services - Employee Benefits	3,741.46	5,055.23
3XX	Purchased Professional and Technical Services	0.00	340.00
4XX	Purchased Property Services	0.00	784.96
5XX	Other Purchased Services	80.00	261.40



Trustees' Financial Summary

FY2005-06

Submit ID: 0528-46274530

27 Lincoln County 0528 Lincoln County H S

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				
	222X	Educational Media Services			
		6XX	Supplies and Materials	13,396.26	13,244.64
		7XX	Property and Equipment Acquisition	1,446.00	2,130.16
		810	Dues and Fees	35.00	35.00
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	55,144.38	58,535.64
		2XX	Personal Services - Employee Benefits	7,679.01	8,338.19
		3XX	Purchased Professional and Technical Services	12,902.20	12,153.96
		4XX	Purchased Property Services	222.01	205.41
		5XX	Other Purchased Services	13,415.06	15,317.96
		6XX	Supplies and Materials	2,902.35	3,714.09
		7XX	Property and Equipment Acquisition	154.23	39.99
		810	Dues and Fees	2,356.00	2,510.00
		8XX	Other Expenditures	373.22	717.65
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	144,979.91	147,118.84
		2XX	Personal Services - Employee Benefits	12,267.25	22,600.25
		3XX	Purchased Professional and Technical Services	8,036.02	1,765.38
		4XX	Purchased Property Services	453.61	354.19
		5XX	Other Purchased Services	10,318.74	11,380.43
		6XX	Supplies and Materials	5,867.11	8,918.19
		7XX	Property and Equipment Acquisition	827.79	189.69
		810	Dues and Fees	189.00	510.74
		8XX	Other Expenditures	4,451.19	956.70
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	74,621.95	73,062.89
		2XX	Personal Services - Employee Benefits	19,626.39	20,418.41
		3XX	Purchased Professional and Technical Services	2,283.00	5,277.39
		4XX	Purchased Property Services	125,325.66	128,503.62
		5XX	Other Purchased Services	9,288.64	10,525.45
		6XX	Supplies and Materials	54,718.68	18,890.85
		7XX	Property and Equipment Acquisition	10,849.21	2,797.63
		810	Dues and Fees	605.17	77.00
		8XX	Other Expenditures	20.00	9,275.10
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	9,660.00	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	47,967.65	45,979.85
		2XX	Personal Services - Employee Benefits	9,733.00	12,129.91
		3XX	Purchased Professional and Technical Services	118.40	690.20



Trustees' Financial Summary

FY2005-06

Submit ID: 0528-46274530

27 Lincoln County 0528 Lincoln County H S

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				
	1XXX	Instruction			
		4XX	Purchased Property Services	0.00	40.00
		5XX	Other Purchased Services	554.48	8,589.80
		6XX	Supplies and Materials	7,380.27	6,527.86
		7XX	Property and Equipment Acquisition	7,018.05	1,458.99
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	10,268.30	17,736.13
		2XX	Personal Services - Employee Benefits	3,632.66	3,268.27
		3XX	Purchased Professional and Technical Services	1,640.44	151.75
		5XX	Other Purchased Services	1,513.17	1,577.79
		6XX	Supplies and Materials	4,731.40	1,561.22
		7XX	Property and Equipment Acquisition	172.98	69.30
		810	Dues and Fees	98.26	165.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	184,240.31	191,753.81
		2XX	Personal Services - Employee Benefits	24,586.82	29,312.06
		4XX	Purchased Property Services	562.00	1,966.01
		5XX	Other Purchased Services	184.79	556.40
		6XX	Supplies and Materials	15,670.25	19,094.34
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	2,084.83	4,068.57
		2XX	Personal Services - Employee Benefits	148.94	334.10
		5XX	Other Purchased Services	146.52	37.71
		6XX	Supplies and Materials	2,060.40	3,340.55
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	6,471.96	6,978.97
		2XX	Personal Services - Employee Benefits	37.90	45.72
		3XX	Purchased Professional and Technical Services	845.00	1,200.00
		5XX	Other Purchased Services	5,105.38	4,213.84
		6XX	Supplies and Materials	474.76	2,059.72
		7XX	Property and Equipment Acquisition	0.00	315.00
		810	Dues and Fees	2,479.00	2,582.75
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	11,873.80	16,076.65
		2XX	Personal Services - Employee Benefits	838.65	1,319.96
		3XX	Purchased Professional and Technical Services	213.00	0.00
		4XX	Purchased Property Services	11.96	1,145.25



Trustees' Financial Summary

FY2005-06

Submit ID: 0528-46274530

27 Lincoln County 0528 Lincoln County H S

01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	277.22	379.29
		6XX	Supplies and Materials	6,772.63	13,961.42
		810	Dues and Fees	0.00	8.33
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	76,263.07	80,581.32
		2XX	Personal Services - Employee Benefits	447.62	901.73
		3XX	Purchased Professional and Technical Services	1,200.00	0.00
		4XX	Purchased Property Services	887.00	0.00
		5XX	Other Purchased Services	17,319.70	25,680.46
		6XX	Supplies and Materials	20,906.09	18,910.62
		7XX	Property and Equipment Acquisition	5,926.00	0.00
		810	Dues and Fees	3,130.00	3,855.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	0.00	4,196.15
		2XX	Personal Services - Employee Benefits	0.00	1,490.87
		5XX	Other Purchased Services	0.00	575.70
		6XX	Supplies and Materials	9,069.90	1,657.72
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,994,820.25	2,070,012.17

Schedule of Changes Worksheet

Beginning Fund Balance					296,786.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,087,185.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,070,012.17	(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	82,921.44	Less Last Year	90,399.12	(4b)	-7,477.68	
					-7,477.68	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					306,482.07	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0528-46274530

27 Lincoln County
0528 Lincoln County H S

10 - Transportation Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	30,984.80	37,404.49
1112 District Levy - Personal Property	1,266.22	1,558.71
1113 District Levy - Heavy Motor Vehicles	46.01	42.62
1190 Penalties and Interest on Taxes	292.03	278.65
1510 Interest Earnings	418.15	807.66
2220 County On-Schedule Trans Reimb	34,348.35	33,409.33
3210 State On-Schedule Trans Reimb	34,348.37	33,409.34
3440 State HB20/SB417 Prop Tax Reimb	546.78	441.09
3444 State School Block Grant	2,848.50	2,870.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	105,099.21	110,222.04

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	15,676.65	16,236.21
2XX Personal Services - Employee Benefits	2,045.63	2,369.32
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	1,562.13	1,472.65
6XX Supplies and Materials	4.84	245.20
27XX Student Transportation Services		
1XX Personal Services - Salaries	48,624.69	55,181.12
2XX Personal Services - Employee Benefits	14,322.50	16,799.44
3XX Purchased Professional and Technical Services	212.04	1,261.45
4XX Purchased Property Services	3,308.90	7,081.05
5XX Other Purchased Services	5,462.52	3,823.62
6XX Supplies and Materials	13,096.99	17,215.64
810 Dues and Fees	30.59	11.40
8XX Other Expenditures	30.63	64.79
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	104,378.11	121,761.89



Trustees' Financial Summary

FY2005-06

Submit ID: 0528-46274530

27 Lincoln County
0528 Lincoln County H S

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					43,488.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					110,222.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					121,761.89	(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	1,968.74	(4b)	-1,968.74	
					-1,968.74	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					29,980.13	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0528-46274530

27 Lincoln County
0528 Lincoln County H S

11 - Bus Depreciation Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	26,159.53	28,908.71
1112 District Levy - Personal Property	1,094.01	1,291.94
1113 District Levy - Heavy Motor Vehicles	39.15	32.89
1190 Penalties and Interest on Taxes	200.45	219.41
1510 Interest Earnings	2,266.67	3,354.01
1900 Other Revenue from Local Sources	7,000.00	0.00
3440 State HB20/SB417 Prop Tax Reimb	338.55	267.32

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>37,098.36</u>	<u>34,074.28</u>
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	0.00	7,687.96
7XX Property and Equipment Acquisition	18,041.82	151,370.97

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>18,041.82</u>	<u>159,058.93</u>
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Schedule of Changes Worksheet

Beginning Fund Balance	140,036.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	34,074.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	159,058.93	(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)	15,051.41	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0528-46274530

27 Lincoln County
0528 Lincoln County H S

13 - Tuition Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	22,473.64	1,229.37
1112 District Levy - Personal Property	423.93	869.89
1113 District Levy - Heavy Motor Vehicles	33.91	26.63
1190 Penalties and Interest on Taxes	97.65	123.30
1510 Interest Earnings	247.98	211.92
3440 State HB20/SB417 Prop Tax Reimb	132.14	0.00

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

23,409.25	2,461.11
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	1,035.00	0.00
280 Special Education - Local and State		
1XXX Instruction		
5XX Other Purchased Services	23,865.00	0.00

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

24,900.00	0.00
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Schedule of Changes Worksheet

Beginning Fund Balance	2,359.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,461.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
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)	4,820.14	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0528-46274530

27 Lincoln County
0528 Lincoln County H S

14 - Retirement Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	1,478.47	2,547.93
1900	Other Revenue from Local Sources	190.72	309.60
2240	County Retirement Distribution	176,050.96	240,400.00
6100	Material Prior Period Revenue Adjustments	0.00	14.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>177,720.15</u>	<u>243,271.92</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	94,477.55	100,342.23
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	5,954.67	10,143.42
222X Educational Media Services		
2XX Personal Services - Employee Benefits	5,925.39	6,342.90
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	10,618.65	11,203.97
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	20,646.28	28,887.13
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	10,403.23	10,962.50
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	6,651.57	7,605.45
4XXX Facilities Acquisition and Construction Services		
2XX Personal Services - Employee Benefits	671.60	0.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	7,349.85	7,019.38
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	903.73	1,063.56
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	18,013.61	0.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0528-46274530

27 Lincoln County 0528 Lincoln County H S

14 - Retirement Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
394	State Career & Technical Ed Entitlement - Family & Consu				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	6,044.64
395	State Career & Technical Ed Entitlement - Technology Ed/				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	11,401.08
396	State Career & Technical Ed Entitlement - Office Occupati				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	12,218.56
5XX	Non-Public School Programs				
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	190.72	494.29
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	302.16	514.62
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	998.55	1,079.71
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	1,701.90	2,235.11
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	11,191.61	11,580.59
910	Budget Amendment				
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	10,761.55	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>206,762.62</u>	<u>229,139.14</u>



Trustees' Financial Summary

FY2005-06

Submit ID: 0528-46274530

27 Lincoln County
0528 Lincoln County H S

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					59,508.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					243,271.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					229,139.14	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					73,640.79	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0528-46274530

**27 Lincoln County
0528 Lincoln County H S**

15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
124 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	16,967.80
205 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	20,681.01
206 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	44,568.95
228 Local Technology Contributions	
1510 Interest Earnings	279.71
1900 Other Revenue from Local Sources	2,001.71
228 Subtotal	2,281.42
260 New HS Infrastructure Donation	
1510 Interest Earnings	766.69
1900 Other Revenue from Local Sources	500.00
260 Subtotal	1,266.69
306 Exxon Grant	
1510 Interest Earnings	15.04
1900 Other Revenue from Local Sources	500.00
306 Subtotal	515.04
322 Vo Ed Tech Ed/Industrial Arts	
1510 Interest Earnings	59.08
3900 State Career & Technical Ed Entitlement	1,152.33
322 Subtotal	1,211.41
323 Vo Ed Tech Ed/Industrial Arts	
1510 Interest Earnings	9.59
3900 State Career & Technical Ed Entitlement	1,152.33
323 Subtotal	1,161.92
328 Local Music Grant	
1510 Interest Earnings	21.96
339 Alternative School Local	
1510 Interest Earnings	6.04
1900 Other Revenue from Local Sources	170.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0528-46274530

27 Lincoln County
0528 Lincoln County H S

15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
339 Subtotal	176.04
340 Vo Ed Family & Consumer Science	
1510 Interest Earnings	272.78
1900 Other Revenue from Local Sources	2,432.67
340 Subtotal	2,705.45
360 Vo Ed Business/Marketing	
1510 Interest Earnings	109.85
3900 State Career & Technical Ed Entitlement	3,069.67
360 Subtotal	3,179.52
379 State OTO Energy Cost Relief and Transportation	
3630 OTO State Energy Cost Relief & Transportation	5,426.50
451 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	17,564.00
500 Interbel Tech	
1510 Interest Earnings	387.17
1900 Other Revenue from Local Sources	9,300.00
500 Subtotal	9,687.17
514 Youth Court Work Program	
1900 Other Revenue from Local Sources	5,576.23
550 Energy Savings Grant	
1510 Interest Earnings	494.13
564 Vision Net Local	
1510 Interest Earnings	76.91
567 RUNNING START SCHOLARSHIP	
1510 Interest Earnings	34.76
570 Medicaid Speech Therapy	
1510 Interest Earnings	38.36
578 First Aide Local	
1510 Interest Earnings	2.58
581 EOS	
1510 Interest Earnings	18.65
583 CISCO DONATION	
1510 Interest Earnings	64.40



Trustees' Financial Summary

FY2005-06

Submit ID: 0528-46274530

27 Lincoln County
0528 Lincoln County H S

15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
590 Bus Insurance Fund	
1510 Interest Earnings	2.34
610 Local Users	
1510 Interest Earnings	195.33
1900 Other Revenue from Local Sources	1,280.95
610 Subtotal	1,476.28
620 Tractor	
1510 Interest Earnings	20.18
705 Miscellaneous State Grant	
1900 Other Revenue from Local Sources	255.92
4700 Federal Miscellaneous Grants from other State Agencies	5,000.00
705 Subtotal	5,255.92
891 Auditorium Enhancement Donations	
1510 Interest Earnings	1,191.65
1900 Other Revenue from Local Sources	13,646.61
891 Subtotal	14,838.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	155,313.88

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

PRC Program Function Object	2006 Value
124 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	16,967.80
205 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	15,060.03
2XX Personal Services - Employee Benefits	3,456.68
5XX Other Purchased Services	30.00
6XX Supplies and Materials	2,134.30



Trustees' Financial Summary

FY2005-06

Submit ID: 0528-46274530

27 Lincoln County 0528 Lincoln County H S

15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2006 Value
	205 Subtotal			20,681.01
206	Title I Improving Basic Programs			
420	Title I, Part A, Improving Basic Programs			
	1XXX	Instruction		
		1XX	Personal Services - Salaries	32,130.12
		2XX	Personal Services - Employee Benefits	12,097.88
		6XX	Supplies and Materials	340.95
	206 Subtotal			44,568.95
228	Local Technology Contributions			
1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction		
		8XX	Other Expenditures	1,350.06
260	New HS Infrastructure Donation			
1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction		
		5XX	Other Purchased Services	4,485.00
322	Vo Ed Tech Ed/Industrial Arts			
395	State Career & Technical Ed Entitlement - Technology Ed/			
	1XXX	Instruction		
		6XX	Supplies and Materials	1,055.45
323	Vo Ed Tech Ed/Industrial Arts			
395	State Career & Technical Ed Entitlement - Technology Ed/			
	1XXX	Instruction		
		6XX	Supplies and Materials	962.46
339	Alternative School Local			
1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction		
		6XX	Supplies and Materials	170.00
340	Vo Ed Family & Consumer Science			
394	State Career & Technical Ed Entitlement - Family & Consu			
	1XXX	Instruction		
		6XX	Supplies and Materials	566.18



Trustees' Financial Summary

FY2005-06

Submit ID: 0528-46274530

27 Lincoln County 0528 Lincoln County H S

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
360 Vo Ed Business/Marketing	
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	2,730.47
451 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	17,564.00
500 Interbel Tech	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
2XX Personal Services - Employee Benefits	4.80
7XX Property and Equipment Acquisition	1,617.37
500 Subtotal	1,622.17
514 Youth Court Work Program	
5XX Non-Public School Programs	
21XX Support Services - Students	
1XX Personal Services - Salaries	5,355.63
2XX Personal Services - Employee Benefits	35.93
514 Subtotal	5,391.56
550 Energy Savings Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
2XX Personal Services - Employee Benefits	5.25
3XX Purchased Professional and Technical Services	34.00
6XX Supplies and Materials	840.75
550 Subtotal	880.00
564 Vision Net Local	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
810 Dues and Fees	649.94



Trustees' Financial Summary

FY2005-06

Submit ID: 0528-46274530

27 Lincoln County

0528 Lincoln County H S

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
581 EOS	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	139.71
591 Forest Fire Assistance	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	11.95
705 Miscellaneous State Grant	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
1XX Personal Services - Salaries	3,970.00
2XX Personal Services - Employee Benefits	322.88
6XX Supplies and Materials	707.12
705 Subtotal	5,000.00
891 Auditorium Enhancement Donations	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	19,883.79
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	11,421.15
891 Subtotal	31,304.94
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 156,101.65



Trustees' Financial Summary

FY2005-06

Submit ID: 0528-46274530

27 Lincoln County
0528 Lincoln County H S

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						116,445.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						155,313.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						156,101.65	(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	1,610.11	Less Last Year	4,560.78	(4b)	-2,950.67		
						-2,950.67	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						112,706.94	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
124 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	16,967.80	16,967.80	0.00
205 Title I Improving Basic Programs	20,681.01	20,681.01	0.00
206 Title I Improving Basic Programs	44,568.95	44,568.95	0.00
228 Local Technology Contributions	2,281.42	1,350.06	931.36
260 New HS Infrastructure Donation	1,266.69	4,485.00	-3,218.31
306 Exxon Grant	515.04	0.00	515.04
322 Vo Ed Tech Ed/Industrial Arts	1,211.41	1,055.45	155.96
323 Vo Ed Tech Ed/Industrial Arts	1,161.92	962.46	199.46
328 Local Music Grant	21.96	0.00	21.96
339 Alternative School Local	176.04	170.00	6.04
340 Vo Ed Family & Consumer Science	2,705.45	566.18	2,139.27
360 Vo Ed Business/Marketing	3,179.52	2,730.47	449.05
379 State OTO Energy Cost Relief and Transportation	5,426.50	0.00	5,426.50
451 Vo Ed Carl Perkins Basic Grant	17,564.00	17,564.00	0.00
500 Interbel Tech	9,687.17	1,622.17	8,065.00
514 Youth Court Work Program	5,576.23	5,391.56	184.67
550 Energy Savings Grant	494.13	880.00	-385.87
564 Vision Net Local	76.91	649.94	-573.03
567 RUNNING START SCHOLARSHIP	34.76	0.00	34.76
570 Medicaid Speech Therapy	38.36	0.00	38.36
578 First Aide Local	2.58	0.00	2.58
581 EOS	18.65	139.71	-121.06



Trustees' Financial Summary

FY2005-06

Submit ID: 0528-46274530

27 Lincoln County

0528 Lincoln County H S

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
583 CISCO DONATION	64.40	0.00	64.40
590 Bus Insurance Fund	2.34	0.00	2.34
591 Forest Fire Assistance	0.00	11.95	-11.95
610 Local Users	1,476.28	0.00	1,476.28
620 Tractor	20.18	0.00	20.18
705 Miscellaneous State Grant	5,255.92	5,000.00	255.92
891 Auditorium Enhancement Donations	14,838.26	31,304.94	-16,466.68
Total	155,313.88	156,101.65	-787.77



Trustees' Financial Summary

FY2005-06

Submit ID: 0528-46274530

27 Lincoln County
0528 Lincoln County H S

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	40.95	2.26
1112 District Levy - Personal Property	3.62	1.00
1190 Penalties and Interest on Taxes	12.63	0.73
1510 Interest Earnings	84.34	187.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	141.54	191.33

Schedule of Changes Worksheet

Beginning Fund Balance				4,505.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				191.33	(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)				4,696.84	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0528-46274530

27 Lincoln County
0528 Lincoln County H S

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	10,257.50	10,475.00
1510 Interest Earnings	569.10	590.31
1900 Other Revenue from Local Sources	108.20	1,063.17
3260 State Driver's Education Reimbursement	3,886.38	3,580.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	14,821.18	15,708.66

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	7,002.40	8,388.10
2XX Personal Services - Employee Benefits	17.14	55.14
4XX Purchased Property Services	2,245.33	622.99
5XX Other Purchased Services	1,383.80	890.92
6XX Supplies and Materials	3,339.54	1,693.73
7XX Property and Equipment Acquisition	19,080.00	0.00
810 Dues and Fees	12.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	33,080.21	11,650.88

Schedule of Changes Worksheet

Beginning Fund Balance	16,403.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,708.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	11,650.88	(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)	20,460.84	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0528-46274530

27 Lincoln County
0528 Lincoln County H S

21 - Compensated Absence Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	58.50	70.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	58.50	70.24

Schedule of Changes Worksheet

Beginning Fund Balance	1,695.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	70.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,766.23	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0528-46274530

27 Lincoln County
0528 Lincoln County H S

26 - Impact Aid Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	455.19	661.29
4820 Federal Impact Aid - Title VIII	8,095.10	7,457.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,550.29	8,118.34

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	6,477.25	1,281.67
4XX Purchased Property Services	420.00	1,578.00
6XX Supplies and Materials	8,046.88	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	3,802.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	18,746.63	2,859.67

Schedule of Changes Worksheet

Beginning Fund Balance	13,923.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,118.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,859.67	(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)	19,182.66	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0528-46274530

27 Lincoln County
0528 Lincoln County H S

28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	240.60	976.42
3281 State Technology Aid	9,984.95	14,998.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>10,225.55</u>	<u>15,974.66</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		
222X Educational Media Services		
6XX Supplies and Materials	920.00	0.00
24XX Support Services - School Administration		
6XX Supplies and Materials	1,724.42	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>2,644.42</u>	<u>0.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance	12,821.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,974.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
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)	28,796.62	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0528-46274530

27 Lincoln County
0528 Lincoln County H S

29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	341.00	470.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	341.00	470.42

Schedule of Changes Worksheet

Beginning Fund Balance	11,359.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	470.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	11,829.94	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0528-46274530

27 Lincoln County
0528 Lincoln County H S

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	347,867.30	357,797.92
1112	District Levy - Personal Property	16,236.31	16,806.41
1113	District Levy - Heavy Motor Vehicles	520.80	405.22
1190	Penalties and Interest on Taxes	2,585.31	2,939.76
1510	Interest Earnings	4,246.08	9,337.18
3120	State Guaranteed Tax Base Aid	76,896.69	99,093.65
3440	State HB20/SB417 Prop Tax Reimb	1,968.52	1,537.43
3445	State Combined Fund School Block Grant	2,692.23	2,712.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		453,013.24	490,630.26

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		
	840 Principal On Debt	225,000.00	235,000.00
	850 Interest on Debt	236,603.76	232,103.76
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		461,603.76	467,103.76

Schedule of Changes Worksheet

Beginning Fund Balance				121,301.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				490,630.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				467,103.76	(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)				144,828.15	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0528-46274530

27 Lincoln County
0528 Lincoln County H S

60 - Building Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	6,408.89	489.78
1900 Other Revenue from Local Sources	12,566.75	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	18,975.64	489.78

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	3,700.67
4XXX Facilities Acquisition and Construction Services		
1XX Personal Services - Salaries	4,550.00	0.00
2XX Personal Services - Employee Benefits	1,145.60	0.00
7XX Property and Equipment Acquisition	987,039.73	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	992,735.33	3,700.67

Schedule of Changes Worksheet

Beginning Fund Balance	13,251.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	489.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,700.67	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	10,040.18	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0528-46274530

27 Lincoln County

0528 Lincoln County H S

77 - Miscellaneous Internal Service Fund

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

PRC Revenue	2005 Value	2006 Value
1970 Services Provided Other Funds	2,250.00	4,800.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,250.00	4,800.00

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

PRC Program Function Object	2005 Value	2006 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
2XX Personal Services - Employee Benefits	1,727.00	4,381.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,727.00	4,381.00

Schedule of Changes Worksheet

Beginning Fund Balance	1,115.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,800.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,381.00	(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)	1,534.70	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0528-46274530

27 Lincoln County
0528 Lincoln County H S

84 - Student Extracurricular Activities Fund

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

PRC Revenue		2005 Value	2006 Value
1530	Net Increase (Decrease) in the Fair Value of Investments	266.93	0.00
1700	Student Extracurricular Activity Receipts	125,205.64	0.00
1XXX	Revenues from Student Activities	0.00	161,398.37
6100	Material Prior Period Revenue Adjustments	684.68	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		126,157.25	161,398.37

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	82,193.72	140,051.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		82,193.72	140,051.32

Schedule of Changes Worksheet

Beginning Fund Balance				46,157.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				161,398.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				140,051.32	(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)				67,504.22	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0528-46274530

27 Lincoln County
0528 Lincoln County H S

85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	938.21	21,191.71
1520 Dividends on Investments	13,266.05	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>14,204.26</u>	<u>21,191.71</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		
3XX Purchased Professional and Technical Services	19,000.00	18,000.00
6XX Supplies and Materials	53.45	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>19,053.45</u>	<u>18,000.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance	471,367.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	21,191.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	18,000.00	(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)	474,559.11	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0528-46274530

27 Lincoln County

0528 Lincoln County H S

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	36,538.47	37,416.84
XX	39X 1XXX	112 Certified Teacher Staff Salaries	183,693.17	191,753.81
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	30,009.13
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	587,808.84	922,979.34
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	49,793.15	49,975.73
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	305.38	190.74
XX	XXX 26XX	41X Energy Utility Services	86,537.85	78,415.73
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	24,900.00	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



Trustees' Financial Summary

FY2005-06

Submit ID: 0528-46274530

27 Lincoln County
0528 Lincoln County H S

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	56,038.84
b. Related Services Block Grant Entitlement	18,676.92
c. Total Entitlements Subject to Reversion	74,715.76

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)]	99,371.96
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	99,781.07
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: 75%



Trustees' Financial Summary

FY2005-06

Submit ID: 0528-46274530

27 Lincoln County 0528 Lincoln County H S

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	45,979.85	0.00	0.00	0.00	
280	1XXX	2XX	12,129.91	0.00	0.00	0.00	
280	1XXX	3XX	690.20	0.00	0.00	0.00	
280	1XXX	4XX	40.00	0.00	0.00	0.00	
280	1XXX	5XX	8,589.80	0.00	0.00	0.00	
280	1XXX	6XX	6,527.86	0.00	0.00	0.00	
280	1XXX	7XX	1,458.99	0.00	0.00	0.00	
280	21XX	1XX	17,736.13	0.00	0.00	0.00	
280	21XX	2XX	3,268.27	0.00	0.00	0.00	
280	21XX	3XX	151.75	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	1,577.79	0.00	0.00	0.00	
280	21XX	6XX	1,561.22	0.00	0.00	0.00	
280	21XX	7XX	69.30	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
Totals			99,781.07	0.00	0.00	0.00	99,781.07



Trustees' Financial Summary

FY2005-06

Submit ID: 0528-46274530

27 Lincoln County

0528 Lincoln County H S

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

** Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY06.*



Trustees' Financial Summary

FY2005-06

Submit ID: 0528-46274530

27 Lincoln County

0528 Lincoln County H S

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	58,500.00	0.00	2,500.00	0.00	61,000.00
Land Improvements	48,509.00	0.00	0.00	0.00	48,509.00
Buildings	8,534,711.00	0.00	15,149.00	0.00	8,549,860.00
Machinery And Equipment	513,069.00	0.00	186,114.00	79,620.00	619,563.00
Totals at historical cost	9,154,789.00	0.00	203,763.00	79,620.00	9,278,932.00
Less Accumulated depreciation for:					
Improvement Accum	29,104.00	0.00	1,940.00	0.00	31,044.00
Building Accum	227,329.00	0.00	101,523.00	0.00	328,852.00
Machinery And Equipment Accum	275,518.00	0.00	45,747.00	55,582.00	265,683.00
Total accumulated depreciation	531,951.00	0.00	149,210.00	55,582.00	625,579.00
Governmental activities, capital assets, net	8,622,838.00	0.00	54,553.00	24,038.00	8,653,353.00

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

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

Depreciation by Function for FY2006	Governmental	Business-Type	Adjustments
	Activities	Activities	
Instruction (1XXX)	8,096.00	0.00	0.00
General Administration (23XX)	630.00	0.00	0.00
Operations and Maintenance (26XX)	8,056.00	0.00	0.00
Transportation (27XX)	31,697.00	0.00	0.00
Extracurricular (34XX, 35XX)	416.00	0.00	0.00
Unallocated	100,315.00	0.00	0.00
Total Depreciation for FY2006	149,210.00	0.00	0.00



Trustees' Financial Summary

FY2005-06

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27 Lincoln County

0528 Lincoln County H S

	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
Governmental Activities *							
General Obligation Bonds:							
3/1/2003 Issue	6,165,000.00	0.00	235,000.00	0.00	5,930,000.00	245,000.00	5,685,000.00
Compensated	117,308.13	0.00	0.00	1,079.66	116,228.47	0.00	116,228.47
Other	0.00	3,750.00	0.00	0.00	3,750.00	3,750.00	0.00
Total Governmental Activity							
Long-Term Liabilities	6,282,308.13	3,750.00	235,000.00	1,079.66	6,049,978.47	248,750.00	5,801,228.47

* 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.