



Trustees' Financial Summary

FY2002-03

Submit ID: 0519-6138542

27 Lincoln County

**** Recalculated ****

0519 Troy Elem

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

Trustees' Financial Summary due to Office of Public Instruction 2nd Monday in September

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

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

Certification

Business Manager/Clerk Mary Brown

Phone #: (406) 295-4606

(Signature)

(Date)

Chair, Board of Trustees Ed Hanson

(Signature)

(Date)

County Superintendent Ron Higgins

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY03 did the district employ a certified special education director? No

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

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



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PRC	Title	Project Type	Project Number	CFDA #
001	Aggregate of Reimb.	LOCAL		
004	Troops to Teachers	LOCAL	-	-
005	Mt Educ. Grant Program	LOCAL		
216	Title IV Drug Free Schools	FEDERAL	2705191602	84.1846
231	TITLE I, PART A	FEDERAL	2705193102	84.348A
233	Class Size Reduction	FEDERAL	2705196202	84.340
239	Title VI - Effective Schls	FEDERAL	2705193902	84.298
277	IDEA-B	FEDERAL	2705197702ALLO	84.027A
279	IDEA-Presch Sec 619	FEDERAL	2705197902	84.173A
288	Title II Eisenhower Math/Sci	FEDERAL	2705191502	84.168
301	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A020599	84.358A
314	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	2705191403	84.367
316	Title IV, Part A, Safe & Drug-Free	FEDERAL	2705191603	84.186A
331	Title I, Part A, Accountability	FEDERAL	2705193103	84.348A
339	Title V, Part A, Innovative Programs	FEDERAL	2705193903	84.298
360	Title II, Part D, Ed Technology	FEDERAL	2705196003	84.318
377	IDEA-B (02-03)	FEDERAL	2705197703ALLO	84-027A
379	Preschool (02-03)	FEDERAL	2705197903-ALLO	84-173A

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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	198,952.44	34,548.90	167,107.40	2,403.03
02	Taxes Receivable - Real and Personal (120-149)	41,098.28	5,402.29	1,061.81	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	240,050.72	39,951.19	168,169.21	2,403.03
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	41,098.28	5,402.29	1,061.81	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	41,098.28	5,402.29	1,061.81	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	49,988.90	1,952.18		
48	Fund Balance for Budget (961-970)	148,963.54	32,596.72	167,107.40	2,403.03
52	TOTAL FUND BALANCE/EQUITY	198,952.44	34,548.90	167,107.40	2,403.03
53	TOTAL LIABILITIES AND FUND BALANCE	240,050.72	39,951.19	168,169.21	2,403.03

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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,291.24	115,763.81	1,677.43	27,643.13
02	Taxes Receivable - Real and Personal (120-149)				66.04
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,291.24	115,763.81	1,677.43	27,709.17
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				66.04
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				66.04
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	2,291.24	115,763.81	1,677.43	27,643.13
52	TOTAL FUND BALANCE/EQUITY	2,291.24	115,763.81	1,677.43	27,643.13
53	TOTAL LIABILITIES AND FUND BALANCE	2,291.24	115,763.81	1,677.43	27,709.17

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			6,736.08	9,844.71
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			6,736.08	9,844.71
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)			6,736.08	9,844.71
52	TOTAL FUND BALANCE/EQUITY			6,736.08	9,844.71
53	TOTAL LIABILITIES AND FUND BALANCE			6,736.08	9,844.71

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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	89,964.11			
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	89,964.11			
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)	89,964.11			
52	TOTAL FUND BALANCE/EQUITY	89,964.11			
53	TOTAL LIABILITIES AND FUND BALANCE	89,964.11			

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,502.42	27,179.23		
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)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,502.42	27,179.23		
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)	3,502.42	27,179.23		
52	TOTAL FUND BALANCE/EQUITY	3,502.42	27,179.23		
53	TOTAL LIABILITIES AND FUND BALANCE	3,502.42	27,179.23		

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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	299.34			
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	299.34			
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)	299.34			
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	299.34			
53	TOTAL LIABILITIES AND FUND BALANCE	299.34			

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

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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		7,714.08		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		7,714.08		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)		7,714.08		
52	TOTAL FUND BALANCE/EQUITY		7,714.08		
53	TOTAL LIABILITIES AND FUND BALANCE		7,714.08		



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



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

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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
10	Land and Land Improvements (311-322)			139,754.00	
11	Buildings and Building Improvements (331 & 332)			1,572,671.00	
12	Machinery and Equipment (341 & 342)			557,172.00	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				9,844.71
15	Amounts to be Provided (404-406)				186,644.29
20	TOTAL ASSETS AND OTHER DEBITS			2,269,597.00	196,489.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
27	Bonds Payable - Noncurrent (710)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				82,253.00
31	Compensated Absences Payable (760)				114,236.00
35	TOTAL LIABILITIES				196,489.00
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			2,269,597.00	
52	TOTAL FUND BALANCE/EQUITY			2,269,597.00	
53	TOTAL LIABILITIES AND FUND BALANCE			2,269,597.00	196,489.00



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01 - General Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	399,064.55	451,982.40
1190	Penalties and Interest on Taxes	2,868.32	3,574.20
1510	Interest Earnings	3,771.80	1,789.25
1900	Other Revenue from Local Sources	2,111.30	2,218.68
3110	Direct State Aid	678,244.34	642,447.31
3115	State Spec Ed Allowable Cost Pymt to Districts	59,660.35	65,301.82
3120	State Guaranteed Tax Base Aid	267,614.97	216,181.35
3440	State HB20/SB417 Prop Tax Reimb	41,843.76	36,276.02
3444	State School Block Grant	108,241.50	105,489.72
6100	Material Prior Period Revenue Adjustments	953.64	997.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,564,374.53</u>	<u>1,526,258.51</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	782,175.68	738,711.92
2XX	Personal Services - Employee Benefits	103,312.55	110,729.56
3XX	Purchased Professional and Technical Services	553.09	1,063.41
4XX	Purchased Property Services	5,128.02	5,460.39
5XX	Other Purchased Services	3,102.38	2,798.39
6XX	Supplies and Materials	42,701.73	83,567.86
21XX	Support Services - Students		
1XX	Personal Services - Salaries	50,118.22	49,922.52
2XX	Personal Services - Employee Benefits	5,550.00	7,064.36
6XX	Supplies and Materials	80.81	6.50
222X	Educational Media Services		
1XX	Personal Services - Salaries	22,526.67	23,868.40
2XX	Personal Services - Employee Benefits	5,550.00	6,648.72
4XX	Purchased Property Services	639.14	838.31
6XX	Supplies and Materials	4,918.10	4,513.96
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	30,119.60	22,492.32
2XX	Personal Services - Employee Benefits	9,818.76	10,531.55
3XX	Purchased Professional and Technical Services	7,334.93	3,300.00
4XX	Purchased Property Services	510.12	204.34
5XX	Other Purchased Services	17,135.31	22,584.43
6XX	Supplies and Materials	994.67	975.30
810	Dues and Fees	1,497.53	1,493.00



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01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
24XX	Support Services - School Administration				
	1XX	Personal Services - Salaries		70,683.03	74,557.17
	2XX	Personal Services - Employee Benefits		7,770.00	8,114.88
	3XX	Purchased Professional and Technical Services		3,087.67	0.00
	4XX	Purchased Property Services		1,155.60	1,567.65
	5XX	Other Purchased Services		367.59	894.67
	6XX	Supplies and Materials		714.46	645.74
	810	Dues and Fees		442.00	85.00
25XX	Support Services - Business				
	1XX	Personal Services - Salaries		16,288.13	17,338.85
	2XX	Personal Services - Employee Benefits		2,960.00	2,713.08
	3XX	Purchased Professional and Technical Services		1,075.75	2,180.57
	4XX	Purchased Property Services		940.56	484.30
	5XX	Other Purchased Services		10,266.32	9,456.48
	6XX	Supplies and Materials		2,030.53	1,207.84
26XX	Operation and Maintenance of Plant Services				
	1XX	Personal Services - Salaries		73,020.98	66,533.52
	2XX	Personal Services - Employee Benefits		12,580.00	17,111.28
	3XX	Purchased Professional and Technical Services		441.00	415.00
	4XX	Purchased Property Services		67,218.85	56,149.79
	5XX	Other Purchased Services		14.81	26.87
	6XX	Supplies and Materials		9,667.29	17,263.47
	7XX	Property and Equipment Acquisition		4,250.00	0.00
4XXX	Facilities Acquisition and Construction Services				
	4XX	Purchased Property Services		994.00	0.00
280	Special Education - Local and State				
1XXX	Instruction				
	1XX	Personal Services - Salaries		79,755.38	131,404.71
	2XX	Personal Services - Employee Benefits		12,150.00	15,351.28
	3XX	Purchased Professional and Technical Services		1,338.24	475.00
	5XX	Other Purchased Services		2,614.19	1,736.37
	6XX	Supplies and Materials		1,258.51	5,246.88
310	Agriculture				
1XXX	Instruction				
	1XX	Personal Services - Salaries		29,072.64	0.00
	2XX	Personal Services - Employee Benefits		2,960.00	0.00
	4XX	Purchased Property Services		382.50	0.00
	6XX	Supplies and Materials		5,585.78	0.00

Trustees' Financial Summary

FY2002-03

Submit ID: 0519-6138542

27 Lincoln County
0519 Troy Elem

**** Recalculated ****

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
710	School Sponsored	Extracurricular	Activities		
	27XX	Student Transportation	Services		
		1XX	Personal Services - Salaries	1,126.25	847.07
		5XX	Other Purchased Services	18.50	0.00
		6XX	Supplies and Materials	0.00	112.00
	34XX	Extracurricular -	Activities		
		1XX	Personal Services - Salaries	5,115.99	4,516.00
		6XX	Supplies and Materials	141.90	0.00
720	School Sponsored	Athletics			
	27XX	Student Transportation	Services		
		1XX	Personal Services - Salaries	1,287.00	1,067.50
		6XX	Supplies and Materials	621.19	600.00
	35XX	Extracurricular -	Athletics		
		1XX	Personal Services - Salaries	19,060.00	20,631.95
		6XX	Supplies and Materials	3,386.56	2,425.83
		810	Dues and Fees	1,074.35	355.92
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	12,200.29	6,505.80
		2XX	Personal Services - Employee Benefits	12,023.82	8,726.92
		4XX	Purchased Property Services	124.00	2,329.12
		5XX	Other Purchased Services	67.41	43.75
		6XX	Supplies and Materials	3,379.19	0.00
999	Undistributed				
	61XX	Operating Transfers to	Other Funds		
		910	Operating Transfers to Other Funds	1,417.92	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,575,897.49</u>	<u>1,575,897.50</u>



Trustees' Financial Summary

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27 Lincoln County

**** Recalculated ****

0519 Troy Elem

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance						203,646.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,526,258.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,575,897.50	(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	49,988.90	Less Last Year	5,043.56	(4b)		44,945.34	
						44,945.34	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						198,952.44	(5)

Trustees' Financial Summary

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27 Lincoln County
0519 Troy Elem

**** Recalculated ****

10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	52,095.80	62,369.22
1190	Penalties and Interest on Taxes	297.83	422.52
1510	Interest Earnings	266.68	242.71
1900	Other Revenue from Local Sources	278.73	307.95
2220	County On-Schedule Trans Reimb	30,218.48	29,655.89
3210	State On-Schedule Trans Reimb	30,218.48	29,655.91
3440	State HB20/SB417 Prop Tax Reimb	6,245.91	5,544.89
3444	State School Block Grant	8,892.44	8,666.37
6100	Material Prior Period Revenue Adjustments	5.79	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>128,520.14</u>	<u>136,865.46</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	12,047.84	10,750.00
2XX	Personal Services - Employee Benefits	740.00	764.36
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	9,783.76	10,016.67
2XX	Personal Services - Employee Benefits	1,110.00	1,857.44
25XX	Support Services - Business		
1XX	Personal Services - Salaries	4,636.27	7,592.54
2XX	Personal Services - Employee Benefits	1,110.00	1,160.90
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	0.00	1,154.76
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	47,828.17	41,836.32
2XX	Personal Services - Employee Benefits	5,967.57	6,023.20
3XX	Purchased Professional and Technical Services	1,545.76	249.80
4XX	Purchased Property Services	14,365.01	14,789.20
5XX	Other Purchased Services	7,516.01	4,378.43
6XX	Supplies and Materials	12,884.28	14,215.26
280	Special Education - Local and State		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	3,924.30	176.06



Trustees' Financial Summary

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**** Recalculated ****

0519 Troy Elem

10 - Transportation Fund

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

PRC Program Function Object	2002 Value	2003 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	20,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	123,458.97	134,964.94

Schedule of Changes Worksheet

Beginning Fund Balance	30,696.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	136,865.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	134,964.94	(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 1,952.18 Less Last Year 0.00 (4b) 1,952.18		
	1,952.18	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	34,548.90	(5)



Trustees' Financial Summary

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27 Lincoln County
0519 Troy Elem

**** Recalculated ****

11 - Bus Depreciation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	18,856.39	8,246.31
1190	Penalties and Interest on Taxes	137.95	145.20
1510	Interest Earnings	4,879.44	3,043.80
1900	Other Revenue from Local Sources	99.09	36.13
3440	State HB20/SB417 Prop Tax Reimb	1,956.71	1,075.99
3444	State School Block Grant	4,700.18	4,580.69
6100	Material Prior Period Revenue Adjustments	3.17	0.00

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

30,632.93	17,128.12
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	1,192.35	625.00

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

1,192.35	625.00
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Schedule of Changes Worksheet

Beginning Fund Balance	150,604.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17,128.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	625.00	(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)	167,107.40	(5)

Trustees' Financial Summary

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27 Lincoln County
0519 Troy Elem

**** Recalculated ****

12 - School Food Services Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	0.00	8.06
1611	National School Lunch Program	13,210.40	14,289.43
1612	School Breakfast Program	3,626.87	1,316.80
1632	Daily Adult Sales	4,048.75	4,822.35
1634	Daily Ala Carte Sales	26,610.10	26,379.50
1900	Other Revenue from Local Sources	1,827.27	28.00
3220	State Food Services Match	647.95	0.00
4550	Federal Child Nutrition	78,778.08	85,847.34

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

128,749.42 132,691.48

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

PRC Program Function Object		2002 Value	2003 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	49,927.30	59,384.46
	2XX Personal Services - Employee Benefits	1,663.23	2,323.05
	3XX Purchased Professional and Technical Services	350.00	350.00
	4XX Purchased Property Services	2,225.49	1,689.92
	5XX Other Purchased Services	567.69	997.30
	6XX Supplies and Materials	70,472.01	63,419.15

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

125,205.72 128,163.88



Trustees' Financial Summary

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27 Lincoln County

**** Recalculated ****

0519 Troy Elem

12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance						-2,124.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						132,691.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						128,163.88	(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)						2,403.03	(5)



Trustees' Financial Summary

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**** Recalculated ****

0519 Troy Elem

13 - Tuition Fund

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

PRC Revenue	2002 Value	2003 Value
3440 State HB20/SB417 Prop Tax Reimb	163.30	139.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	163.30	139.96

Schedule of Changes Worksheet

Beginning Fund Balance	2,151.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	139.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,291.24	(5)



Trustees' Financial Summary

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27 Lincoln County
0519 Troy Elem

**** Recalculated ****

14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	1,865.11	1,434.66
2240	County Retirement Distribution	228,800.00	256,000.00
6100	Material Prior Period Revenue Adjustments	0.00	44.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>230,665.11</u>	<u>257,478.76</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	118,710.17	215,168.14
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	7,703.17	0.00
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	3,462.35	0.00
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	5,981.13	0.00
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	5,299.44	0.00
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	3,075.88	0.00
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	10,734.08	0.00
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	7,030.74	0.00
277	Federal Individuals with Disabilities Education Act (IDEA)		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	7,964.40	0.00
279	Federal Individuals with Disabilities Education Act (IDEA)		
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	422.21	0.00
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	14,609.46	0.00
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	603.18	0.00



Trustees' Financial Summary

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Submit ID: 0519-6138542

**27 Lincoln County
0519 Troy Elem**

**** Recalculated ****

14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
291	Federal Title I Grant - Educationally Deprived/Compensat				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	17,162.88	0.00
295	Federal Title I Grant - Program Improvement				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	1,094.47	0.00
299	Miscellaneous OPI and Non-OPI Federal Grants/Loans				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	2,773.03	0.00
3XX	Undistributed Vocational Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	4,468.16	0.00
650	Adult Basic Education/GED Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	358.81	0.00
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	88.97	0.00
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	786.33	0.00
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	101.67	0.00
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	2,929.52	0.00
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	8,169.55	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>223,529.60</u>	<u>215,168.14</u>



Trustees' Financial Summary

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0519 Troy Elem

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance						73,453.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						257,478.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						215,168.14	(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)						115,763.81	(5)

Trustees' Financial Summary

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**** Recalculated ****

0519 Troy Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
216 Title IV Drug Free Schools	
6100 Material Prior Period Revenue Adjustments	-148.23
231 TITLE I, PART A	
6100 Material Prior Period Revenue Adjustments	-2,084.80
239 Title VI - Effective Schls	
6100 Material Prior Period Revenue Adjustments	-906.90
277 IDEA-B	
4560 IDEA, Part B, Children with Disabilities	11,593.96
301 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	15,858.15
314 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	58,836.52
316 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	7,552.00
331 Title I, Part A, Accountability	
4200 Title I, Part A, Improving Basic Programs	169,447.84
339 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	6,661.00
360 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	7,141.85
377 IDEA-B (02-03)	
4560 IDEA, Part B, Children with Disabilities	79,125.77
379 Preschool (02-03)	
4570 IDEA Preschool	2,697.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	355,774.16

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

PRC Program Function Object	2003 Value
001 Aggregate of Reimb.	
1XX Regular Education Programs - Elementary/Secondary	
25XX Support Services - Business	
8XX Other Expenditures	44.10



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	2003 Value
004 Troops to Teachers	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	170.56
6XX Supplies and Materials	465.40
	635.96
004 Subtotal	635.96
005 Mt Educ. Grant Program	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,095.03
233 Class Size Reduction	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	1,180.00
2XX Personal Services - Employee Benefits	185.77
6XX Supplies and Materials	14,461.30
	15,827.07
233 Subtotal	15,827.07
239 Title VI - Effective Schls	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	3,173.31
288 Title II Eisenhower Math/Sci	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	1,185.30
301 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	6,937.00
2XX Personal Services - Employee Benefits	2,295.00
3XX Purchased Professional and Technical Services	2,770.00
5XX Other Purchased Services	3,157.68
6XX Supplies and Materials	1,073.37



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	2003 Value
301 Subtotal	16,233.05
314 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	32,277.80
2XX Personal Services - Employee Benefits	3,300.00
5XX Other Purchased Services	13,366.07
6XX Supplies and Materials	9,892.65
314 Subtotal	58,836.52
316 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
5XX Other Purchased Services	592.50
6XX Supplies and Materials	6,959.50
316 Subtotal	7,552.00
331 Title I, Part A, Accountability	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	135,180.14
2XX Personal Services - Employee Benefits	25,354.50
5XX Other Purchased Services	843.03
6XX Supplies and Materials	8,070.17
331 Subtotal	169,447.84
339 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
5XX Other Purchased Services	5,928.68
6XX Supplies and Materials	732.32
339 Subtotal	6,661.00



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	2003 Value
360 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	6,541.80
6XX Supplies and Materials	600.05
	7,141.85
360 Subtotal	
377 IDEA-B (02-03)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	57,916.15
2XX Personal Services - Employee Benefits	21,009.62
5XX Other Purchased Services	200.00
	79,125.77
377 Subtotal	
379 Preschool (02-03)	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	2,697.00
	2,697.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 369,655.80



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						15,559.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						355,774.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						369,655.80	(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)						1,677.43	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Aggregate of Reimb.	0.00	44.10	-44.10
004 Troops to Teachers	0.00	635.96	-635.96
005 Mt Educ. Grant Program	0.00	1095.03	-1095.03
216 Title IV Drug Free Schools	-148.23	0.00	-148.23
231 TITLE I, PART A	-2,084.80	0.00	-2084.80
233 Class Size Reduction	0.00	15827.07	-15827.07
239 Title VI - Effective Schls	-906.90	3173.31	-4080.21
277 IDEA-B	11,593.96	0.00	11593.96
279 IDEA-Presch Sec 619	0.00	0.00	.00
288 Title II Eisenhower Math/Sci	0.00	1185.30	-1185.30
301 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	15,858.15	16233.05	-374.90
314 Title II, Part A, Teacher/Principal Train/Recruit	58,836.52	58836.52	.00
316 Title IV, Part A, Safe & Drug-Free	7,552.00	7552.00	.00
331 Title I, Part A, Accountability	169,447.84	169447.84	.00
339 Title V, Part A, Innovative Programs	6,661.00	6661.00	.00
360 Title II, Part D, Ed Technology	7,141.85	7141.85	.00
377 IDEA-B (02-03)	79,125.77	79125.77	.00
379 Preschool (02-03)	2,697.00	2697.00	.00



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**** Recalculated ****

0519 Troy Elem

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
Total	355,774.16	369,655.80	-13,881.64



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**** Recalculated ****

0519 Troy Elem

17 - Adult Education Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	266.88	54.80
1190	Penalties and Interest on Taxes	27.12	15.70
1340	Fees for Adult Education	735.00	555.00
1510	Interest Earnings	1,155.81	573.80
3444	State School Block Grant	1,219.32	1,188.32
6100	Material Prior Period Revenue Adjustments	0.88	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3,405.01</u>	<u>2,387.62</u>

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

PRC Program Function Object		2002 Value	2003 Value
650	Adult Basic Education/GED Programs		
	1XXX Instruction		
	1XX Personal Services - Salaries	2,334.50	3,030.50
	2XX Personal Services - Employee Benefits	6.12	7.84
	5XX Other Purchased Services	106.20	354.02
	6XX Supplies and Materials	819.25	2,357.71
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>3,266.07</u>	<u>5,750.07</u>



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**** Recalculated ****

0519 Troy Elem

17 - Adult Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance						31,005.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,387.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						5,750.07	(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)						27,643.13	(5)



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20 - Lease-Rental Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	447.19	189.98
1910	Rentals	4,680.18	0.00
1945	Fees - Users/Resale of Supplies	6,335.81	1,594.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>11,463.18</u>	<u>1,784.40</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	1XX Personal Services - Salaries	4,482.70	0.00
	2XX Personal Services - Employee Benefits	6,792.32	0.00
	6XX Supplies and Materials	1,880.92	0.00
26XX	Operation and Maintenance of Plant Services		
	1XX Personal Services - Salaries	68.50	574.23
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>13,224.44</u>	<u>574.23</u>



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**** Recalculated ****

0519 Troy Elem

20 - Lease-Rental Fund

Schedule of Changes Worksheet

Beginning Fund Balance						5,525.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,784.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						574.23	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						6,736.08	(5)



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**** Recalculated ****

0519 Troy Elem

21 - Compensated Absence Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	472.18	245.33
5300	Operating Transfers from Other Funds	1,417.92	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,890.10	245.33

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	2,271.12	2,700.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		2,271.12	2,700.00

Schedule of Changes Worksheet

Beginning Fund Balance				12,299.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				245.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				2,700.00	(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)				9,844.71	(5)

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**** Recalculated ****

24 - Metal Mines Tax Reserve Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	3,694.65	1,792.24
1900	Other Revenue from Local Sources	1,840.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>5,534.65</u>	<u>1,792.24</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	1XX Personal Services - Salaries	2,938.88	0.00
	6XX Supplies and Materials	23,236.95	0.00
26XX	Operation and Maintenance of Plant Services		
	6XX Supplies and Materials	0.00	700.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>26,175.83</u>	<u>700.40</u>

Schedule of Changes Worksheet

Beginning Fund Balance		88,872.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,792.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		700.40	(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)		89,964.11	(5)



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0519 Troy Elem

**** Recalculated ****

28 - Technology Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	44.96	49.68
3281	State Technology Aid	328.44	0.00
9710	Residual Equity Transfers In	6,189.07	2,456.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>6,562.47</u>	<u>2,506.43</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	3XX Purchased Professional and Technical Services	0.00	5,195.00
	5XX Other Purchased Services	749.78	0.00
	6XX Supplies and Materials	3,051.85	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>3,801.63</u>	<u>5,195.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance		6,190.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,506.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		5,195.00	(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)		3,502.42	(5)



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**** Recalculated ****

0519 Troy Elem

29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	46.27
3282 State Flexibility Fund Allocation	0.00	7,132.96
9710 Residual Equity Transfers In	0.00	20,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	27,179.23

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	27,179.23	(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)	27,179.23	(5)



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50 - Debt Service Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	1.09	0.95
3440	State HB20/SB417 Prop Tax Reimb	2,865.08	2,455.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,866.17</u>	<u>2,456.75</u>

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

PRC Program Function Object		2002 Value	2003 Value
999	Undistributed		
	9999 Undistributed		
	971 Residual Equity Transfers Out	6,189.07	2,456.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>6,189.07</u>	<u>2,456.75</u>

Schedule of Changes Worksheet

Beginning Fund Balance				0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				2,456.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				2,456.75	(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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**** Recalculated ****

60 - Building Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	401.29	1.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>401.29</u>	<u>1.41</u>

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	32,596.81	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>32,596.81</u>	<u>0.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance		297.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1.41	(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)		299.34	(5)



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**** Recalculated ****

82 - Interlocal Agreement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	349.23	146.15
5710	Special Education Resources Transferred from Other School Districts or Coope	8,541.67	6,626.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		8,890.90	6,773.04

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

PRC Program Function Object	2002 Value	2003 Value	
1XX Regular Education Programs - Elementary/Secondary			
1XXX Instruction			
6XX Supplies and Materials	1,649.69	2,541.10	
280 Special Education - Local and State			
1XXX Instruction			
1XX Personal Services - Salaries	15,296.42	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		16,946.11	2,541.10

Schedule of Changes Worksheet

Beginning Fund Balance	3,482.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,773.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,541.10	(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)	7,714.08	(5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	42,153.18	41,542.73
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	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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**** Recalculated ****

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	38,458.92
b. Related Services Block Grant Entitlement	12818.58
c. Total Entitlements Subject to Reversion	51,277.50

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	68,199.08
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	154,214.24
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

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

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

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

Subsidiary Ledger

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

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

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



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	131,404.71	0.00	0.00	0.00
280	1XXX	2XX	15,351.28	0.00	0.00	0.00
280	1XXX	3XX	475.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	1,736.37	0.00	0.00	0.00
280	1XXX	6XX	5,246.88	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00
Totals			154,214.24	0.00	0.00	0.00 154,214.24



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

** Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY03.*