



Trustees' Financial Summary

FY2002-03

Submit ID: 0520-736111

27 Lincoln County

0520 Troy H S

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.



Trustees' Financial Summary

FY2002-03

Submit ID: 0520-736111

27 Lincoln County

0520 Troy H S

PRC	Title	Project Type	Project Number	CFDA #
001	Aggregate	LOCAL		
002	Council for Exceptional Children	STATE	270520	
003	AP Development Grant	LOCAL		
004	Jobs for Montana Graduates	STATE	1-027	State
005	Artist In Residence	LOCAL		
006	Troops to Teachers	LOCAL		
202	School-To-Work	FEDERAL	27052088021MP1	17.249
207	Courage To Teach	LOCAL		
265	School Renovation Grant	FEDERAL	2705206502	84.352
303	AP Development Grant(02-03)	LOCAL		
382	Carl Perkins, Basic	FEDERAL	27052008103bg	84.048A
394	State Voed-Family Services	STATE	0081270220187	
395	State Voed-Tech Ed.	STATE	0081270240188	
396	State-Voed-Business	STATE	0081270207186	
398	Vo Ed Trades & Industry	STATE	081270298189	State

Trustees' Financial Summary

FY2002-03

Submit ID: 0520-736111

27 Lincoln County

0520 Troy 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)	161,932.13	18,803.91	155,760.13	
02	Taxes Receivable - Real and Personal (120-149)	32,542.23	5,963.85	1,536.97	
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	194,474.36	24,767.76	157,297.10	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	32,542.23	5,963.85	1,536.97	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	32,542.23	5,963.85	1,536.97	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	34,442.96	2,459.00		
48	Fund Balance for Budget (961-970)	127,489.17	16,344.91	155,760.13	
52	TOTAL FUND BALANCE/EQUITY	161,932.13	18,803.91	155,760.13	
53	TOTAL LIABILITIES AND FUND BALANCE	194,474.36	24,767.76	157,297.10	

Trustees' Financial Summary

FY2002-03

Submit ID: 0520-736111

27 Lincoln County

0520 Troy 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)		87,415.83	4,314.57	26,724.62
02	Taxes Receivable - Real and Personal (120-149)				82.74
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		87,415.83	4,314.57	26,807.36
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				82.74
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				82.74
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		87,415.83	4,314.57	26,724.62
52	TOTAL FUND BALANCE/EQUITY		87,415.83	4,314.57	26,724.62
53	TOTAL LIABILITIES AND FUND BALANCE		87,415.83	4,314.57	26,807.36

Trustees' Financial Summary

FY2002-03

Submit ID: 0520-736111

27 Lincoln County

0520 Troy 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)	1,627.96		6,163.03	9,485.06
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	1,627.96		6,163.03	9,485.06
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)	1,627.96		6,163.03	9,485.06
52	TOTAL FUND BALANCE/EQUITY	1,627.96		6,163.03	9,485.06
53	TOTAL LIABILITIES AND FUND BALANCE	1,627.96		6,163.03	9,485.06

Trustees' Financial Summary

FY2002-03

Submit ID: 0520-736111

27 Lincoln County

0520 Troy 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)	40,005.03			
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	40,005.03			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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)	40,005.03			
52	TOTAL FUND BALANCE/EQUITY	40,005.03			
53	TOTAL LIABILITIES AND FUND BALANCE	40,005.03			

Trustees' Financial Summary

FY2002-03

Submit ID: 0520-736111

27 Lincoln County

0520 Troy H S

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)	7,258.36	14,409.70	13.43	
02	Taxes Receivable - Real and Personal (120-149)			73.29	
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	7,258.36	14,409.70	86.72	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			73.29	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			73.29	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	7,258.36	14,409.70	13.43	
52	TOTAL FUND BALANCE/EQUITY	7,258.36	14,409.70	13.43	
53	TOTAL LIABILITIES AND FUND BALANCE	7,258.36	14,409.70	86.72	

Trustees' Financial Summary

FY2002-03

Submit ID: 0520-736111

27 Lincoln County

0520 Troy 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)	2,215.13	42,548.69		
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	2,215.13	42,548.69		
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)	2,215.13	42,548.69		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	2,215.13	42,548.69		
53	TOTAL LIABILITIES AND FUND BALANCE	2,215.13	42,548.69		

Trustees' Financial Summary

FY2002-03

Submit ID: 0520-736111

27 Lincoln County

0520 Troy 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	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2002-03

Submit ID: 0520-736111

27 Lincoln County

0520 Troy 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)				
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				

Trustees' Financial Summary

FY2002-03

Submit ID: 0520-736111

27 Lincoln County

0520 Troy 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)	106,352.56		112,229.22	
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	106,352.56		112,229.22	
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)	106,352.56		112,229.22	
52	TOTAL FUND BALANCE/EQUITY	106,352.56		112,229.22	
53	TOTAL LIABILITIES AND FUND BALANCE	106,352.56		112,229.22	



Trustees' Financial Summary

FY2002-03

Submit ID: 0520-736111

27 Lincoln County

0520 Troy 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)		233,462.15		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS		233,462.15		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)		233,462.15		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		233,462.15		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		233,462.15		



Trustees' Financial Summary

FY2002-03

Submit ID: 0520-736111

27 Lincoln County

0520 Troy 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

FY2002-03

Submit ID: 0520-736111

27 Lincoln County

0520 Troy H S

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)			8,500.00	
11	Buildings and Building Improvements (331 & 332)			1,710,278.00	
12	Machinery and Equipment (341 & 342)			254,970.00	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				9,498.49
15	Amounts to be Provided (404-406)				107,173.46
20	TOTAL ASSETS AND OTHER DEBITS			1,973,748.00	116,671.95
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)				19,806.30
31	Compensated Absences Payable (760)				96,865.65
35	TOTAL LIABILITIES				116,671.95
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			1,973,748.00	
52	TOTAL FUND BALANCE/EQUITY			1,973,748.00	
53	TOTAL LIABILITIES AND FUND BALANCE			1,973,748.00	116,671.95



Trustees' Financial Summary

FY2002-03

Submit ID: 0520-736111

27 Lincoln County

0520 Troy H S

01 - General Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	264,605.46	334,283.17
1190	Penalties and Interest on Taxes	1,882.76	2,705.35
1510	Interest Earnings	2,189.87	1,191.34
1900	Other Revenue from Local Sources	170.18	1,564.03
1920	Contributions/Donations from Private Sources	1,098.81	0.00
3110	Direct State Aid	633,266.46	608,884.40
3115	State Spec Ed Allowable Cost Pymt to Districts	45,297.85	46,689.00
3120	State Guaranteed Tax Base Aid	287,152.60	269,840.50
3440	State HB20/SB417 Prop Tax Reimb	22,945.90	20,213.03
3444	State School Block Grant	58,287.45	56,805.63
6100	Material Prior Period Revenue Adjustments	529.94	613.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,317,427.28</u>	<u>1,342,789.49</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	477,331.62	555,195.95
2XX	Personal Services - Employee Benefits	78,860.46	101,525.10
3XX	Purchased Professional and Technical Services	3,411.30	3,218.48
4XX	Purchased Property Services	7,469.09	9,848.10
5XX	Other Purchased Services	3,489.11	3,111.07
6XX	Supplies and Materials	46,263.11	69,323.94
810	Dues and Fees	1,057.03	495.25
21XX	Support Services - Students		
1XX	Personal Services - Salaries	30,490.78	32,088.56
2XX	Personal Services - Employee Benefits	3,330.00	3,911.32
3XX	Purchased Professional and Technical Services	194.82	0.00
5XX	Other Purchased Services	0.00	240.96
6XX	Supplies and Materials	225.45	256.99
222X	Educational Media Services		
1XX	Personal Services - Salaries	27,814.48	29,016.68
2XX	Personal Services - Employee Benefits	3,330.00	3,911.32
4XX	Purchased Property Services	1,413.39	1,044.93
5XX	Other Purchased Services	247.53	0.00
6XX	Supplies and Materials	5,401.92	6,213.97
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	18,071.76	22,120.20
2XX	Personal Services - Employee Benefits	6,935.81	8,463.32



Trustees' Financial Summary

FY2002-03

Submit ID: 0520-736111

27 Lincoln County

0520 Troy H S

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				
23XX	Support Services - General Administration				
	3XX	Purchased Professional and Technical Services		8,555.92	3,956.76
	4XX	Purchased Property Services		95.97	216.19
	5XX	Other Purchased Services		17,667.38	32,534.08
	6XX	Supplies and Materials		1,172.24	1,254.11
	810	Dues and Fees		1,972.50	2,365.00
24XX	Support Services - School Administration				
	1XX	Personal Services - Salaries		62,412.34	64,724.46
	2XX	Personal Services - Employee Benefits		8,970.00	14,692.32
	3XX	Purchased Professional and Technical Services		278.43	0.00
	4XX	Purchased Property Services		121.19	1,198.34
	5XX	Other Purchased Services		1,497.90	539.65
	6XX	Supplies and Materials		1,862.28	1,601.55
	810	Dues and Fees		84.00	887.50
25XX	Support Services - Business				
	1XX	Personal Services - Salaries		16,760.76	16,033.98
	2XX	Personal Services - Employee Benefits		1,750.00	3,201.80
	3XX	Purchased Professional and Technical Services		6,462.75	6,564.50
	4XX	Purchased Property Services		170.00	245.52
	5XX	Other Purchased Services		9,603.86	10,094.78
	6XX	Supplies and Materials		876.65	1,756.60
26XX	Operation and Maintenance of Plant Services				
	1XX	Personal Services - Salaries		39,117.36	46,683.89
	2XX	Personal Services - Employee Benefits		7,400.00	10,193.08
	3XX	Purchased Professional and Technical Services		145.00	145.00
	4XX	Purchased Property Services		45,704.46	50,249.55
	5XX	Other Purchased Services		10.84	73.83
	6XX	Supplies and Materials		4,976.76	30,225.80
	7XX	Property and Equipment Acquisition		11,877.00	0.00
4XXX	Facilities Acquisition and Construction Services				
	4XX	Purchased Property Services		2,541.79	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	82,980.23	59,582.29
		2XX	Personal Services - Employee Benefits	8,880.00	9,681.00
		5XX	Other Purchased Services	235.04	286.30
		6XX	Supplies and Materials	1,387.89	506.91
310	Agriculture				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	87,032.47	0.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0520-736111

27 Lincoln County

0520 Troy H S

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
310	Agriculture				
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	12,580.00	0.00
			4XX Purchased Property Services	1,511.13	0.00
			6XX Supplies and Materials	14,173.80	0.00
710	School Sponsored Extracurricular Activities				
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	2,937.75	4,221.67
			5XX Other Purchased Services	8,392.08	14,220.26
			6XX Supplies and Materials	240.82	134.54
		34XX	Extracurricular - Activities		
			1XX Personal Services - Salaries	21,467.00	20,567.85
			5XX Other Purchased Services	270.00	120.00
			6XX Supplies and Materials	5,564.55	4,657.02
720	School Sponsored Athletics				
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	8,497.65	6,801.50
			5XX Other Purchased Services	28,378.67	17,308.87
			6XX Supplies and Materials	3,081.96	3,687.28
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	49,012.47	41,771.80
			4XX Purchased Property Services	453.39	741.45
			5XX Other Purchased Services	2,548.94	2,329.09
			6XX Supplies and Materials	12,119.00	10,866.66
			810 Dues and Fees	3,395.00	6,350.00
910	Food Services				
		31XX	Food Services		
			2XX Personal Services - Employee Benefits	4,353.15	7,113.08
999	Undistributed				
		61XX	Operating Transfers to Other Funds		
			910 Operating Transfers to Other Funds	7,493.87	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,334,411.90	1,360,372.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0520-736111

27 Lincoln County

0520 Troy H S

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					150,947.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,342,789.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,360,372.00	(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	34,442.96	Less Last Year	5,875.60	(4b)	28,567.36	
					28,567.36	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					161,932.13	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0520-736111

27 Lincoln County

0520 Troy H S

10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	50,794.59	62,235.35
1190	Penalties and Interest on Taxes	303.83	477.39
1510	Interest Earnings	616.08	352.47
1920	Contributions/Donations from Private Sources	212.95	232.45
2220	County On-Schedule Trans Reimb	22,435.97	22,215.84
3210	State On-Schedule Trans Reimb	22,435.96	22,215.85
3440	State HB20/SB417 Prop Tax Reimb	2,865.87	2,489.09
3444	State School Block Grant	8,975.33	8,747.15
6100	Material Prior Period Revenue Adjustments	5.77	5.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>108,646.35</u>	<u>118,970.59</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	16,045.92	10,750.00
2XX	Personal Services - Employee Benefits	740.00	1,178.72
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	9,018.74	11,649.00
2XX	Personal Services - Employee Benefits	1,110.00	928.72
25XX	Support Services - Business		
1XX	Personal Services - Salaries	7,235.43	6,397.93
2XX	Personal Services - Employee Benefits	740.00	1,160.90
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	1,076.14	0.00
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	34,281.88	32,278.66
2XX	Personal Services - Employee Benefits	4,625.80	2,809.66
3XX	Purchased Professional and Technical Services	986.77	598.00
4XX	Purchased Property Services	10,992.43	13,051.45
5XX	Other Purchased Services	11,069.72	19,709.70
6XX	Supplies and Materials	12,262.81	17,508.11
280	Special Education - Local and State		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	0.00	3,689.33



Trustees' Financial Summary

FY2002-03

Submit ID: 0520-736111

27 Lincoln County

0520 Troy H S

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	10,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	110,185.64	131,710.18

Schedule of Changes Worksheet

Beginning Fund Balance	31,434.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	118,970.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	131,710.18	(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 2,459.00 Less Last Year 2,350.00 (4b)	109.00	
		109.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		18,803.91 (5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0520-736111

27 Lincoln County

0520 Troy H S

11 - Bus Depreciation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	25,442.51	11,191.52
1190	Penalties and Interest on Taxes	194.72	230.71
1510	Interest Earnings	5,928.35	3,270.79
1900	Other Revenue from Local Sources	105.07	36.12
3440	State HB20/SB417 Prop Tax Reimb	2,126.63	1,245.07
3444	State School Block Grant	5,635.31	5,492.05
6100	Material Prior Period Revenue Adjustments	3.64	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>39,436.23</u>	<u>21,466.26</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		
27XX	Student Transportation Services		
7XX	Property and Equipment Acquisition	1,192.35	59,816.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>1,192.35</u>	<u>59,816.20</u>

Schedule of Changes Worksheet

Beginning Fund Balance		194,110.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		21,466.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		59,816.20	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b)
		0.00	
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		155,760.13	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0520-736111

27 Lincoln County

0520 Troy H S

14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	1,522.00	868.90
2240	County Retirement Distribution	140,446.92	170,785.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>141,968.92</u>	<u>171,654.11</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	70,674.34	141,953.07
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	4,686.44	0.00
222X Educational Media Services		
2XX Personal Services - Employee Benefits	4,275.09	0.00
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	5,243.89	0.00
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	8,978.96	0.00
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,527.44	0.00
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	3,090.28	0.00
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	5,039.44	0.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	12,754.07	0.00
399 Miscellaneous Federal Vocational Education Grants		
1XXX Instruction		
2XX Personal Services - Employee Benefits	765.43	0.00
3XX Undistributed Vocational Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	13,376.89	0.00
650 Adult Basic Education/GED Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	358.83	0.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0520-736111

27 Lincoln County

0520 Troy H S

14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
650	Adult Basic Education/GED Programs				
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	232.09	0.00
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	3,299.48	0.00
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	671.32	0.00
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	7,533.22	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				144,507.21	141,953.07

Schedule of Changes Worksheet

Beginning Fund Balance					57,714.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					171,654.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					141,953.07	(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)					87,415.83	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0520-736111

27 Lincoln County

0520 Troy H S

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
001 Aggregate	
6100 Material Prior Period Revenue Adjustments	44.10
002 Council for Exceptional Children	
1900 Other Revenue from Local Sources	409.52
003 AP Development Grant	
4290 Title I, Part G, Advanced Placement	1,466.47
005 Artist In Residence	
1900 Other Revenue from Local Sources	500.00
202 School-To-Work	
6100 Material Prior Period Revenue Adjustments	-11.85
207 Courage To Teach	
1900 Other Revenue from Local Sources	3,812.60
303 AP Development Grant(02-03)	
4290 Title I, Part G, Advanced Placement	1,804.24
382 Carl Perkins, Basic	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	16,262.87
394 State Voed-Family Services	
3900 State Career & Technical Ed Entitlement	385.00
395 State Voed-Tech Ed.	
3900 State Career & Technical Ed Entitlement	332.00
396 State-Voed-Business	
3900 State Career & Technical Ed Entitlement	1,349.00
398 Vo Ed Trades & Industry	
3900 State Career & Technical Ed Entitlement	452.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	26,805.95

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

PRC Program Function Object	2003 Value
002 Council for Exceptional Children	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	384.02



Trustees' Financial Summary

FY2002-03

Submit ID: 0520-736111

27 Lincoln County

0520 Troy H S

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
004 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	1,469.04
005 Artist In Residence	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	500.00
006 Troops to Teachers	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	299.40
6XX Supplies and Materials	1,596.00
	1,895.40
006 Subtotal	
207 Courage To Teach	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	400.00
5XX Other Purchased Services	3,696.25
6XX Supplies and Materials	703.00
	4,799.25
207 Subtotal	
265 School Renovation Grant	
465 Federal Miscellaneous Grants from OPI	
4XXX Facilities Acquisition and Construction Services	
4XX Purchased Property Services	9,953.73
303 AP Development Grant(02-03)	
429 Title I, Part G, Advanced Placement	
1XXX Instruction	
5XX Other Purchased Services	1,804.24
382 Carl Perkins, Basic	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
4XX Purchased Property Services	514.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0520-736111

27 Lincoln County

0520 Troy H S

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	15,748.87
	<hr/>
382 Subtotal	16,262.87
394 State Voed-Family Services	
394 State Career & Technical Ed Entitlement - Family & Cons	
1XXX Instruction	
6XX Supplies and Materials	605.26
395 State Voed-Tech Ed.	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
6XX Supplies and Materials	634.81
396 State-Voed-Business	
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	1,415.00
398 Vo Ed Trades & Industry	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
6XX Supplies and Materials	452.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00
	<hr/> <hr/> 40,175.62



Trustees' Financial Summary

FY2002-03

Submit ID: 0520-736111

27 Lincoln County

0520 Troy H S

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					17,684.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					26,805.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					40,175.62	(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)					4,314.57	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Aggregate	44.10	0.00	44.10
002 Council for Exceptional Children	409.52	384.02	25.50
003 AP Development Grant	1,466.47	0.00	1466.47
004 Jobs for Montana Graduates	0.00	1469.04	-1469.04
005 Artist In Residence	500.00	500.00	.00
006 Troops to Teachers	0.00	1895.40	-1895.40
202 School-To-Work	-11.85	0.00	-11.85
207 Courage To Teach	3,812.60	4799.25	-986.65
265 School Renovation Grant	0.00	9953.73	-9953.73
303 AP Development Grant(02-03)	1,804.24	1804.24	.00
382 Carl Perkins, Basic	16,262.87	16262.87	.00
394 State Voed-Family Services	385.00	605.26	-220.26
395 State Voed-Tech Ed.	332.00	634.81	-302.81
396 State-Voed-Business	1,349.00	1415.00	-66.00
398 Vo Ed Trades & Industry	452.00	452.00	.00
Total	<u>26,805.95</u>	<u>40,175.62</u>	<u>-13,369.67</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0520-736111

27 Lincoln County

0520 Troy H S

17 - Adult Education Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	387.19	84.33
1190	Penalties and Interest on Taxes	37.04	22.83
1340	Fees for Adult Education	804.66	475.00
1510	Interest Earnings	1,016.62	510.63
3444	State School Block Grant	1,423.71	1,387.52
6100	Material Prior Period Revenue Adjustments	0.93	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3,670.15</u>	<u>2,480.31</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	2,334.60	2,141.00
	2XX Personal Services - Employee Benefits	6.08	4.46
	5XX Other Purchased Services	336.80	158.00
	6XX Supplies and Materials	5,976.32	432.69
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>8,653.80</u>	<u>2,736.15</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0520-736111

27 Lincoln County

0520 Troy H S

17 - Adult Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance					26,980.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,480.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,736.15	(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)					26,724.62	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0520-736111

27 Lincoln County

0520 Troy H S

18 - Traffic Education Fund

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

PRC Revenue	2002 Value	2003 Value
1311 Driver's Education Fees	0.00	3,000.00
1510 Interest Earnings	143.00	64.52
3260 State Driver's Education Reimbursement	2,356.90	2,325.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,499.90	5,389.75

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	4,357.00	4,820.00
2XX Personal Services - Employee Benefits	7.24	11.42
4XX Purchased Property Services	1,375.00	204.00
5XX Other Purchased Services	483.15	268.85
6XX Supplies and Materials	279.19	323.72
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	6,501.58	5,627.99

Schedule of Changes Worksheet

Beginning Fund Balance	1,866.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,389.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,627.99	(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)	1,627.96	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0520-736111

27 Lincoln County

0520 Troy H S

20 - Lease-Rental Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	359.95	103.09
1910 Rentals	4,610.97	100.00
1945 Fees - Users/Resale of Supplies	2,265.36	902.06
1960 Services Provided Other Local Governmental Units	26,078.75	672.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	33,315.03	1,777.79

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	4,543.68	1,000.00
2XX Personal Services - Employee Benefits	7,532.32	0.00
5XX Other Purchased Services	917.00	0.00
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	3,280.00	0.00
7XX Property and Equipment Acquisition	13,855.77	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	30,128.77	1,000.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0520-736111

27 Lincoln County

0520 Troy H S

20 - Lease-Rental Fund

Schedule of Changes Worksheet

Beginning Fund Balance					5,385.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,777.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,000.00	(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)					6,163.03	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0520-736111

27 Lincoln County

0520 Troy H S

21 - Compensated Absence Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	68.74	164.51
5300	Operating Transfers from Other Funds	7,493.87	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		7,562.61	164.51

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	384.99	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	384.99	0.00

Schedule of Changes Worksheet

Beginning Fund Balance		9,320.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		164.51	(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)		9,485.06	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0520-736111

27 Lincoln County

0520 Troy H S

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	1,388.93	719.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>1,388.93</u>	<u>719.48</u>

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials	10,640.19	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>10,640.19</u>	<u>0.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance	39,285.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	719.48	(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)	40,005.03	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0520-736111

27 Lincoln County

0520 Troy H S

28 - Technology Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	72.95	81.77
3281	State Technology Aid	302.97	0.00
9710	Residual Equity Transfers In	10,764.75	4,201.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>11,140.67</u>	<u>4,282.80</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	3,500.00	5,195.00
	5XX Other Purchased Services	505.09	0.00
	6XX Supplies and Materials	3,622.52	2,993.79
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>7,627.61</u>	<u>8,188.79</u>

Schedule of Changes Worksheet

Beginning Fund Balance				11,164.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				4,282.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				8,188.79	(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)				7,258.36	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0520-736111

27 Lincoln County

0520 Troy H S

29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	26.05
3282 State Flexibility Fund Allocation	0.00	4,383.65
9710 Residual Equity Transfers In	0.00	10,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	14,409.70

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,409.70	(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)	14,409.70	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0520-736111

27 Lincoln County

0520 Troy H S

50 - Debt Service Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	38.42	25.11
1190 Penalties and Interest on Taxes	10.65	13.39
1510 Interest Earnings	5.48	0.00
3440 State HB20/SB417 Prop Tax Reimb	4,871.96	4,175.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,926.51	4,214.46

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	10,764.75	4,201.03
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	10,764.75	4,201.03

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,214.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,201.03	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		13.43 (5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0520-736111

27 Lincoln County

0520 Troy H S

60 - Building Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	345.15	59.25
1900	Other Revenue from Local Sources	3,500.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3,845.15</u>	<u>59.25</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	6XX Supplies and Materials	830.03	0.00
4XXX	Facilities Acquisition and Construction Services		
	4XX Purchased Property Services	3,234.49	7,933.27
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>4,064.52</u>	<u>7,933.27</u>

Schedule of Changes Worksheet

Beginning Fund Balance		10,089.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		59.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		7,933.27	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		2,215.13	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0520-736111

27 Lincoln County

0520 Troy H S

61 - Building Reserve Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	1,089.37	702.78
3440 State HB20/SB417 Prop Tax Reimb	6,158.60	5,278.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,247.97	5,981.60

Schedule of Changes Worksheet

Beginning Fund Balance	36,567.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,981.60	(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)	42,548.69	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0520-736111

27 Lincoln County

0520 Troy H S

81 - Endowment Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	3,883.11	1,994.54
1900	Other Revenue from Local Sources	3,633.14	371.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		7,516.25	2,366.34

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

PRC Program Function Object		2002 Value	2003 Value
8XX	Community Services Programs		
33XX	Community Services		
870	Student Scholarships	14,445.00	6,025.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		14,445.00	6,025.00

Schedule of Changes Worksheet

Beginning Fund Balance				110,011.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				2,366.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				6,025.00	(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)				106,352.56	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0520-736111

27 Lincoln County

0520 Troy H S

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2002 Value	2003 Value
1XXX Revenues from Student Activities	120,993.25	113,425.63
6100 Material Prior Period Revenue Adjustments	25,962.05	84.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	146,955.30	113,509.63

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

PRC Program Function Object	2002 Value	2003 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	111,322.63	100,939.47
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	111,322.63	100,939.47

Schedule of Changes Worksheet

Beginning Fund Balance	99,659.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	113,509.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	100,939.47	(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)	112,229.22	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0520-736111

27 Lincoln County

0520 Troy H S

Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	22,984.37	30,596.27
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	13,855.77	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



Trustees' Financial Summary

FY2002-03

Submit ID: 0520-736111

27 Lincoln County

0520 Troy H S

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	26,969.62
b. Related Services Block Grant Entitlement	8989.13
c. Total Entitlements Subject to Reversion	35,958.75

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)]	47,825.14
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	70,056.50
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.



Trustees' Financial Summary

FY2002-03

Submit ID: 0520-736111

27 Lincoln County

0520 Troy H S

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	59,582.29	0.00	0.00	0.00	
280	1XXX	2XX	9,681.00	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	286.30	0.00	0.00	0.00	
280	1XXX	6XX	506.91	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			70,056.50	0.00	0.00	0.00	70,056.50



Trustees' Financial Summary

FY2002-03

Submit ID: 0520-736111

27 Lincoln County

0520 Troy 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 FY03.*