



Trustees' Financial Summary

FY2005-06

Submit ID: 0519-03060063

27 Lincoln County

0519 Troy Elem

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk Mary Brown

Phone #: (406) 295-4606

(Signature)

(Date)

Chair, Board of Trustees Sylvia Maffit

(Signature)

(Date)

County Superintendent Ron Higgins

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

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

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

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



Trustees' Financial Summary

FY2005-06

Submit ID: 0519-03060063

27 Lincoln County

0519 Troy Elem

PRC	Title	Project Type	Project Number	CFDA #
001	Aggregate of Reimb.	LOCAL		
002	Shirt Fund	LOCAL		
003	Miscellaneous	LOCAL		
006	County Work Program	LOCAL		
007	OTO Satate Energy Cost Relief	STATE	2006	
501	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A030599	84.358A
513	Gifted and Talented	STATE	2705191305	State
514	Title I Improving Basic Programs	FEDERAL	2705191405	84.010A
516	Title IV, Part A, Safe & Drug-Free	FEDERAL	2705191605	84.186A
531	Title I, Part A, Improving Basic Programs	FEDERAL	2705193105	84.010A
560	Title II, Part D, Ed Technology	FEDERAL	2705196005	84.318
577	IDEA Part B	FEDERAL	2705197705allo	84.027
601	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A030699	84.358A
606	Youth/Mentor Program	LOCAL		
613	Gifted & Talented	STATE	2705191306	
614	Title II Part A	FEDERAL	2705191406	84.367
616	Title IV Safe and Drug-Free Schools	FEDERAL	2705191606	84.186A
631	Title I Accountability	FEDERAL	2705193106	84.348A
639	Title V Part A	FEDERAL	2705193906	84.298
660	Title II, Part D, Ed Technology	FEDERAL	2705196006	84.318
677	IDEA Part B	FEDERAL	2705197706allo	84.027
679	IDEA Preschool	FEDERAL	2705197906	84.173A
698	Tobacco Use Prevention	STATE	2705199806	
950	Budget Transfer			



Trustees' Financial Summary

FY2005-06

Submit ID: 0519-03060063

27 Lincoln County

0519 Troy Elem

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)	225,404.16	31,594.02	151,459.39	-4,010.04
02	Taxes Receivable - Real and Personal (120-149)	36,330.45	3,828.15	281.58	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				3,209.29
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	261,734.61	35,422.17	151,740.97	-800.75
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				3,209.29
25	Deferred Revenue (680)	36,330.45	3,828.15	281.58	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	36,330.45	3,828.15	281.58	3,209.29
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	31,065.66			
48	Fund Balance for Budget (961-970)	194,338.50	31,594.02	151,459.39	-4,010.04
52	TOTAL FUND BALANCE/EQUITY	225,404.16	31,594.02	151,459.39	-4,010.04
53	TOTAL LIABILITIES AND FUND BALANCE	261,734.61	35,422.17	151,740.97	-800.75



Trustees' Financial Summary

FY2005-06

Submit ID: 0519-03060063

27 Lincoln County

0519 Troy Elem

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)	2,571.16	143,785.27	-23,222.11	22,433.02
02	Taxes Receivable - Real and Personal (120-149)				10.19
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			37,136.49	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,571.16	143,785.27	13,914.38	22,443.21
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			852.03	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			36,284.46	10.19
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			37,136.49	10.19
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	2,571.16	143,785.27	-23,222.11	22,433.02
52	TOTAL FUND BALANCE/EQUITY	2,571.16	143,785.27	-23,222.11	22,433.02
53	TOTAL LIABILITIES AND FUND BALANCE	2,571.16	143,785.27	13,914.38	22,443.21



Trustees' Financial Summary

FY2005-06

Submit ID: 0519-03060063

27 Lincoln County

0519 Troy Elem

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)			8,280.17	3,532.74
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			8,280.17	3,532.74
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)			8,280.17	3,532.74
52	TOTAL FUND BALANCE/EQUITY			8,280.17	3,532.74
53	TOTAL LIABILITIES AND FUND BALANCE			8,280.17	3,532.74



Trustees' Financial Summary

FY2005-06

Submit ID: 0519-03060063

27 Lincoln County

0519 Troy Elem

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)	77,662.96			
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	77,662.96			
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)	77,662.96			
52	TOTAL FUND BALANCE/EQUITY	77,662.96			
53	TOTAL LIABILITIES AND FUND BALANCE	77,662.96			



Trustees' Financial Summary

FY2005-06

Submit ID: 0519-03060063

27 Lincoln County

0519 Troy Elem

ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	20,100.53	46,214.34		
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)				
20	TOTAL ASSETS AND OTHER DEBITS	20,100.53	46,214.34		
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)				
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)	20,100.53	46,214.34		
52	TOTAL FUND BALANCE/EQUITY	20,100.53	46,214.34		
53	TOTAL LIABILITIES AND FUND BALANCE	20,100.53	46,214.34		



Trustees' Financial Summary

FY2005-06

Submit ID: 0519-03060063

27 Lincoln County

0519 Troy Elem

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	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	299.34			
53	TOTAL LIABILITIES AND FUND BALANCE	299.34			



Trustees' Financial Summary

FY2005-06

Submit ID: 0519-03060063

27 Lincoln County

0519 Troy Elem

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



Trustees' Financial Summary

FY2005-06

Submit ID: 0519-03060063

27 Lincoln County

0519 Troy Elem

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



Trustees' Financial Summary

FY2005-06

Submit ID: 0519-03060063

27 Lincoln County

0519 Troy Elem

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)		30,720.15		
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		30,720.15		
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)				
52	TOTAL FUND BALANCE/EQUITY		30,720.15		
53	TOTAL LIABILITIES AND FUND BALANCE		30,720.15		



Trustees' Financial Summary

FY2005-06

Submit ID: 0519-03060063

27 Lincoln County

0519 Troy Elem

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



Trustees' Financial Summary

FY2005-06

Submit ID: 0519-03060063

27 Lincoln County

0519 Troy Elem

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



Trustees' Financial Summary

FY2005-06

Submit ID: 0519-03060063

27 Lincoln County

0519 Troy Elem

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



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FY2005-06

Submit ID: 0519-03060063

27 Lincoln County

0519 Troy Elem

01 - General Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	463,455.80	470,433.97
1190 Penalties and Interest on Taxes	4,646.71	3,499.75
1510 Interest Earnings	3,385.48	6,811.77
1900 Other Revenue from Local Sources	47.90	0.00
3110 Direct State Aid	623,206.62	697,403.54
3115 State Spec Ed Allowable Cost Pymt to Districts	78,267.01	74,463.26
3120 State Guaranteed Tax Base Aid	239,978.88	263,450.46
3440 State HB20/SB417 Prop Tax Reimb	24,377.21	18,624.62
3444 State School Block Grant	108,496.14	109,320.71
6100 Material Prior Period Revenue Adjustments	776.02	2,363.46
9710 Residual Equity Transfers In	0.00	1,227.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,546,637.77	1,647,599.44

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	697,779.79	785,195.23
2XX Personal Services - Employee Benefits	114,149.04	131,306.06
3XX Purchased Professional and Technical Services	1,856.80	3,317.40
4XX Purchased Property Services	5,985.70	4,975.51
5XX Other Purchased Services	1,590.17	2,355.93
6XX Supplies and Materials	53,583.33	41,611.60
21XX Support Services - Students		
1XX Personal Services - Salaries	43,643.00	44,064.21
2XX Personal Services - Employee Benefits	5,912.67	8,106.05
6XX Supplies and Materials	733.53	0.00
222X Educational Media Services		
1XX Personal Services - Salaries	26,010.44	25,687.20
2XX Personal Services - Employee Benefits	7,455.90	8,833.77
4XX Purchased Property Services	108.27	54.22
5XX Other Purchased Services	406.87	437.34
6XX Supplies and Materials	4,482.20	4,269.30
23XX Support Services - General Administration		
1XX Personal Services - Salaries	17,236.32	17,447.52
2XX Personal Services - Employee Benefits	15,977.43	14,640.37
3XX Purchased Professional and Technical Services	2,675.00	4,443.59
4XX Purchased Property Services	355.48	417.34
5XX Other Purchased Services	12,652.78	2,516.54



Trustees' Financial Summary

FY2005-06

Submit ID: 0519-03060063

27 Lincoln County

0519 Troy Elem

01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		6XX	Supplies and Materials	625.77	1,071.47
		8XX	Other Expenditures	0.00	1,300.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	70,064.40	75,446.30
		2XX	Personal Services - Employee Benefits	17,801.82	20,398.46
		3XX	Purchased Professional and Technical Services	99.00	198.00
		4XX	Purchased Property Services	1,270.06	1,263.77
		5XX	Other Purchased Services	667.79	1,109.69
		6XX	Supplies and Materials	85.08	112.27
		8XX	Other Expenditures	355.00	789.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	20,591.39	20,555.51
		2XX	Personal Services - Employee Benefits	4,496.52	5,133.70
		3XX	Purchased Professional and Technical Services	2,100.00	3,037.07
		4XX	Purchased Property Services	974.12	1,514.80
		5XX	Other Purchased Services	7,160.12	8,483.60
		6XX	Supplies and Materials	774.57	1,598.47
		7XX	Property and Equipment Acquisition	0.00	2,579.50
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	63,100.53	74,958.15
		2XX	Personal Services - Employee Benefits	20,970.31	16,914.51
		3XX	Purchased Professional and Technical Services	602.00	247.00
		4XX	Purchased Property Services	60,822.97	113,674.24
		5XX	Other Purchased Services	399.02	1,293.26
		6XX	Supplies and Materials	4,041.43	16,031.46
		7XX	Property and Equipment Acquisition	25,000.00	0.00
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	0.00	2,645.24
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	117,162.00	109,491.64
		2XX	Personal Services - Employee Benefits	14,522.43	19,842.85
		3XX	Purchased Professional and Technical Services	0.00	1,161.00
		5XX	Other Purchased Services	2,457.32	299.19
		6XX	Supplies and Materials	2,735.69	833.73
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	479.30	400.78



Trustees' Financial Summary

FY2005-06

Submit ID: 0519-03060063

27 Lincoln County

0519 Troy Elem

01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
710	School Sponsored	Extracurricular	Activities		
	34XX	Extracurricular -	Activities		
		1XX	Personal Services - Salaries	4,670.00	4,922.00
720	School Sponsored	Athletics			
	27XX	Student Transportation	Services		
		1XX	Personal Services - Salaries	0.00	96.48
	35XX	Extracurricular -	Athletics		
		1XX	Personal Services - Salaries	12,920.00	16,864.50
		6XX	Supplies and Materials	1,225.05	1,790.59
		8XX	Other Expenditures	833.00	0.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	9,412.12	11,586.16
		2XX	Personal Services - Employee Benefits	10,669.44	12,629.43
		3XX	Purchased Professional and Technical Services	350.00	0.00
		4XX	Purchased Property Services	1,616.21	4,210.66
		5XX	Other Purchased Services	25.00	0.00
		6XX	Supplies and Materials	13,535.94	0.00
999	Undistributed				
	9999	Undistributed			
		971	Residual Equity Transfers Out	1,980.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,509,190.12</u>	<u>1,654,163.66</u>



Trustees' Financial Summary

FY2005-06

Submit ID: 0519-03060063

27 Lincoln County

0519 Troy Elem

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					267,110.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,647,599.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,654,163.66	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	31,065.66	Less Last Year	66,207.78	(4b)	-35,142.12	
					-35,142.12	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					225,404.16	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0519-03060063

27 Lincoln County

0519 Troy Elem

10 - Transportation Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	48,488.25	48,257.24
1190 Penalties and Interest on Taxes	593.81	403.74
1510 Interest Earnings	345.98	377.79
1900 Other Revenue from Local Sources	0.00	70.00
2220 County On-Schedule Trans Reimb	35,213.91	35,158.00
3210 State On-Schedule Trans Reimb	35,213.93	35,158.00
3440 State HB20/SB417 Prop Tax Reimb	3,211.30	2,450.58
3444 State School Block Grant	4,456.68	4,490.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	127,523.86	126,365.90

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	16,316.16	17,447.52
2XX Personal Services - Employee Benefits	1,155.90	2,207.06
24XX Support Services - School Administration		
1XX Personal Services - Salaries	10,339.95	12,978.19
2XX Personal Services - Employee Benefits	1,155.90	1,338.04
25XX Support Services - Business		
1XX Personal Services - Salaries	4,333.26	4,447.44
2XX Personal Services - Employee Benefits	1,733.85	2,457.62
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	118.78	0.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	47,145.72	43,964.04
2XX Personal Services - Employee Benefits	9,794.96	11,273.54
3XX Purchased Professional and Technical Services	1,672.57	40.00
4XX Purchased Property Services	13,903.86	7,545.30
5XX Other Purchased Services	1,581.15	1,652.17
6XX Supplies and Materials	4,499.06	12,925.64
7XX Property and Equipment Acquisition	5,262.50	0.00
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	2,027.32	18.08



Trustees' Financial Summary

FY2005-06

Submit ID: 0519-03060063

27 Lincoln County

0519 Troy Elem

10 - Transportation Fund

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

PRC Program Function Object	2005 Value	2006 Value
950 Budget Transfer		
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	20,000.00	5,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	141,040.94	123,294.64

Schedule of Changes Worksheet

Beginning Fund Balance	28,522.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	126,365.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	123,294.64	(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)	31,594.02	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0519-03060063

27 Lincoln County

0519 Troy Elem

11 - Bus Depreciation Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	16,634.86	1,208.88
1190	Penalties and Interest on Taxes	130.90	82.51
1510	Interest Earnings	3,549.84	7,243.58
3440	State HB20/SB417 Prop Tax Reimb	1,009.43	373.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>21,325.03</u>	<u>8,908.21</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
7XX	Property and Equipment Acquisition	57,160.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>57,160.00</u>	<u>0.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				142,551.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				8,908.21	(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)				151,459.39	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0519-03060063

27 Lincoln County

0519 Troy Elem

12 - School Food Services Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	0.57	9.32
1611	National School Lunch Program	22,232.65	30,259.05
1612	School Breakfast Program	2,088.60	5,789.20
1632	Daily Adult Sales	4,246.00	3,003.05
1634	Daily Ala Carte Sales	27,042.02	23,784.70
3220	State Food Services Match	482.58	0.00
4550	Federal Child Nutrition	96,228.98	118,325.67

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

152,321.40 181,170.99

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

PRC Program Function Object		2005 Value	2006 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	67,717.15	68,617.44
	2XX Personal Services - Employee Benefits	2,057.41	6,653.33
	3XX Purchased Professional and Technical Services	953.85	440.00
	4XX Purchased Property Services	556.74	5,989.36
	5XX Other Purchased Services	586.76	346.29
	6XX Supplies and Materials	79,818.27	104,454.88

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

151,690.18 186,501.30

Schedule of Changes Worksheet

Beginning Fund Balance				1,320.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				181,170.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				186,501.30	(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)					-4,010.04 (5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0519-03060063

27 Lincoln County

0519 Troy Elem

13 - Tuition Fund

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

PRC Revenue	2005 Value	2006 Value
3440 State HB20/SB417 Prop Tax Reimb	93.30	69.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	93.30	69.98

Schedule of Changes Worksheet

Beginning Fund Balance	2,501.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	69.98	(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)	2,571.16	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0519-03060063

27 Lincoln County

0519 Troy Elem

14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	3,812.03	7,476.32
2240 County Retirement Distribution	206,414.44	167,391.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	210,226.47	174,868.16

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	115,592.29	132,101.52
222X Educational Media Services		
2XX Personal Services - Employee Benefits	1,659.95	1,643.76
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	4,931.63	5,138.52
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	11,839.47	12,985.91
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,229.97	3,570.80
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	6,555.51	10,369.39
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	5,347.26	4,749.44
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	17,494.52	16,810.22
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	194.74	192.02
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	0.00	15.16
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	706.10	744.23
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	89.36	9.86



Trustees' Financial Summary

FY2005-06

Submit ID: 0519-03060063

27 Lincoln County

0519 Troy Elem

14 - Retirement Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	1,495.36	2,147.56
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	10,167.71	10,712.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>179,303.87</u>	<u>201,191.05</u>

Schedule of Changes Worksheet

Beginning Fund Balance					170,108.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					174,868.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					201,191.05	(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)					143,785.27	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0519-03060063

27 Lincoln County

0519 Troy Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
002 Shirt Fund	
1900 Other Revenue from Local Sources	45.00
003 Miscellaneous	
1900 Other Revenue from Local Sources	533.00
006 County Work Program	
1900 Other Revenue from Local Sources	7,079.71
007 OTO Satate Energy Cost Relief	
3630 OTO State Energy Cost Relief & Transportation	4,217.62
501 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	12,434.97
513 Gifted and Talented	
6100 Material Prior Period Revenue Adjustments	-433.50
514 Title I Improving Basic Programs	
6100 Material Prior Period Revenue Adjustments	-1,834.94
516 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	9.75
531 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	36,964.12
560 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	501.09
577 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	21.76
601 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	3,118.67
606 Youth/Mentor Program	
1900 Other Revenue from Local Sources	9,000.00
613 Gifted & Talented	
3600 State Gifted & Talented Reimbursement	734.71
614 Title II Part A	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	58,172.80
616 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	5,695.00
631 Title I Accountability	
4200 Title I, Part A, Improving Basic Programs	227,917.81
639 Title V Part A	
4350 Title V, Part A, Innovative Programs	3,124.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0519-03060063

27 Lincoln County

0519 Troy Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
660 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	8,810.39
677 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	75,278.78
679 IDEA Preschool	
4570 IDEA Preschool	2,829.00
698 Tobacco Use Prevention	
3290 State - Other State Grants	2,241.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	456,460.74

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

PRC Program Function Object	2006 Value
003 Miscellaneous	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	169.00
6XX Supplies and Materials	413.98
	582.98
003 Subtotal	582.98
006 County Work Program	
5XX Non-Public School Programs	
21XX Support Services - Students	
1XX Personal Services - Salaries	6,116.10
2XX Personal Services - Employee Benefits	467.88
	6,583.98
006 Subtotal	6,583.98
501 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	6,841.88
2XX Personal Services - Employee Benefits	990.53
6XX Supplies and Materials	577.16
	8,409.57
501 Subtotal	8,409.57



Trustees' Financial Summary

FY2005-06

Submit ID: 0519-03060063

27 Lincoln County

0519 Troy Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
516 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
2XX Personal Services - Employee Benefits	669.02
531 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
2XX Personal Services - Employee Benefits	8,028.24
6XX Supplies and Materials	253.22
	8,281.46
531 Subtotal	
560 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	350.00
2XX Personal Services - Employee Benefits	1,390.96
	1,740.96
560 Subtotal	
601 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	4,442.80
2XX Personal Services - Employee Benefits	2,364.27
	6,807.07
601 Subtotal	
606 Youth/Mentor Program	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	1,154.79
6XX Supplies and Materials	3,674.93
27XX Student Transportation Services	
1XX Personal Services - Salaries	120.00
	4,949.72
606 Subtotal	



Trustees' Financial Summary

FY2005-06

Submit ID: 0519-03060063

27 Lincoln County

0519 Troy Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
613 Gifted & Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
5XX Other Purchased Services	699.18
614 Title II Part A	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	47,002.00
2XX Personal Services - Employee Benefits	14,817.19
	61,819.19
614 Subtotal	
616 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
1XX Personal Services - Salaries	4,920.00
2XX Personal Services - Employee Benefits	744.00
3XX Purchased Professional and Technical Services	975.00
6XX Supplies and Materials	758.49
	7,397.49
616 Subtotal	
631 Title I Accountability	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	161,782.94
2XX Personal Services - Employee Benefits	55,682.42
5XX Other Purchased Services	4,803.00
6XX Supplies and Materials	16,535.15
	238,803.51
631 Subtotal	
639 Title V Part A	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
5XX Other Purchased Services	3,124.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0519-03060063

27 Lincoln County

0519 Troy Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
660 Title II, Part D, Ed Technology	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	1,050.00
2XX Personal Services - Employee Benefits	158.76
5XX Other Purchased Services	5,685.39
	6,894.15
660 Subtotal	6,894.15
677 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	57,381.71
2XX Personal Services - Employee Benefits	32,464.70
3XX Purchased Professional and Technical Services	330.00
6XX Supplies and Materials	2,315.88
	92,492.29
677 Subtotal	92,492.29
679 IDEA Preschool	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	2,829.00
698 Tobacco Use Prevention	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	1,424.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 453,508.07



Trustees' Financial Summary

FY2005-06

Submit ID: 0519-03060063

27 Lincoln County

0519 Troy Elem

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						-26,174.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						456,460.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						453,508.07	(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)						-23,222.11	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
002 Shirt Fund	45.00	0.00	45.00
003 Miscellaneous	533.00	582.98	-49.98
006 County Work Program	7,079.71	6,583.98	495.73
007 OTO Satate Energy Cost Relief	4,217.62	0.00	4,217.62
501 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	12,434.97	8,409.57	4,025.40
513 Gifted and Talented	-433.50	0.00	-433.50
514 Title I Improving Basic Programs	-1,834.94	0.00	-1,834.94
516 Title IV, Part A, Safe & Drug-Free	9.75	669.02	-659.27
531 Title I, Part A, Improving Basic Programs	36,964.12	8,281.46	28,682.66
560 Title II, Part D, Ed Technology	501.09	1,740.96	-1,239.87
577 IDEA Part B	21.76	0.00	21.76
601 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	3,118.67	6,807.07	-3,688.40
606 Youth/Mentor Program	9,000.00	4,949.72	4,050.28
613 Gifted & Talented	734.71	699.18	35.53
614 Title II Part A	58,172.80	61,819.19	-3,646.39
616 Title IV Safe and Drug-Free Schools	5,695.00	7,397.49	-1,702.49
631 Title I Accountability	227,917.81	238,803.51	-10,885.70
639 Title V Part A	3,124.00	3,124.00	0.00
660 Title II, Part D, Ed Technology	8,810.39	6,894.15	1,916.24
677 IDEA Part B	75,278.78	92,492.29	-17,213.51
679 IDEA Preschool	2,829.00	2,829.00	0.00
698 Tobacco Use Prevention	2,241.00	1,424.50	816.50



Trustees' Financial Summary

FY2005-06

Submit ID: 0519-03060063

27 Lincoln County

0519 Troy Elem

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
Total	456,460.74	453,508.07	2,952.67



Trustees' Financial Summary

FY2005-06

Submit ID: 0519-03060063

27 Lincoln County

0519 Troy Elem

17 - Adult Education Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	4.70	2.37
1190	Penalties and Interest on Taxes	2.13	1.22
1340	Fees for Adult Education	395.00	682.00
1510	Interest Earnings	654.56	1,142.28

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

1,056.39	1,827.87
----------	----------

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

PRC Program Function Object	2005 Value	2006 Value
650 Adult Basic Education/GED Programs		
1XXX Instruction		
1XX Personal Services - Salaries	2,529.00	3,179.75
2XX Personal Services - Employee Benefits	0.00	10.08
5XX Other Purchased Services	137.43	198.28
6XX Supplies and Materials	257.70	0.00

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

2,924.13	3,388.11
----------	----------

Schedule of Changes Worksheet

Beginning Fund Balance	23,993.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,827.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,388.11	(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)	22,433.02	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0519-03060063

27 Lincoln County

0519 Troy Elem

20 - Lease-Rental Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	174.72	367.99
1945	Fees - Users/Resale of Supplies	1,197.50	1,306.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,372.22</u>	<u>1,674.14</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	0.00	436.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>0.00</u>	<u>436.80</u>

Schedule of Changes Worksheet

Beginning Fund Balance				7,042.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				1,674.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				436.80	(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)				8,280.17	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0519-03060063

27 Lincoln County

0519 Troy Elem

21 - Compensated Absence Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	180.34	284.91
9710 Residual Equity Transfers In	1,980.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,160.34	284.91

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	5,613.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	5,613.00

Schedule of Changes Worksheet

Beginning Fund Balance	8,860.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	284.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,613.00	(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)	3,532.74	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0519-03060063

27 Lincoln County

0519 Troy Elem

24 - Metal Mines Tax Reserve Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	2,452.41	3,795.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,452.41	3,795.33

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
3XX Purchased Professional and Technical Services	7,528.61	11,761.23
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	7,528.61	11,761.23

Schedule of Changes Worksheet

Beginning Fund Balance	85,628.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,795.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	11,761.23	(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)	77,662.96	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0519-03060063

27 Lincoln County

0519 Troy Elem

28 - Technology Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	250.05	940.56
3281	State Technology Aid	6,184.62	9,860.73
3290	State - Other State Grants	0.00	2,640.80
9710	Residual Equity Transfers In	1,637.20	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		8,071.87	13,442.09

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	5XX Other Purchased Services	0.00	482.65
	6XX Supplies and Materials	4,393.24	5,568.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		4,393.24	6,050.85

Schedule of Changes Worksheet

Beginning Fund Balance				12,709.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				13,442.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				6,050.85	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				20,100.53	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0519-03060063

27 Lincoln County

0519 Troy Elem

29 - Flexibility Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	780.24	1,875.31
3445	State Combined Fund School Block Grant	5,933.42	5,978.51
4100	Federal Miscellaneous Grants - Direct from Feds	8,482.58	0.00
950	Budget Transfer		
9710	Residual Equity Transfers In	20,000.00	5,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>35,196.24</u>	<u>12,853.82</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	3XX Purchased Professional and Technical Services	6,000.00	0.00
	6XX Supplies and Materials	1,671.98	750.00
27XX	Student Transportation Services		
	1XX Personal Services - Salaries	2,302.00	2,067.00
	6XX Supplies and Materials	16,182.08	2,763.91
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>26,156.06</u>	<u>5,580.91</u>

Schedule of Changes Worksheet

Beginning Fund Balance		38,941.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		12,853.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		5,580.91	(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)		46,214.34	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0519-03060063

27 Lincoln County

0519 Troy Elem

50 - Debt Service Fund

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

PRC Revenue	2005 Value	2006 Value
3440 State HB20/SB417 Prop Tax Reimb	1,637.20	1,227.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,637.20	1,227.90

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

PRC Program Function Object	2005 Value	2006 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	1,637.20	1,227.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,637.20	1,227.90

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,227.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,227.90	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
		(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0519-03060063

27 Lincoln County

0519 Troy Elem

60 - Building Fund

Schedule of Changes Worksheet

Beginning Fund Balance						299.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						299.34	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0519-03060063

27 Lincoln County

0519 Troy Elem

82 - Interlocal Agreement Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	549.24	1,240.29
5710	Special Education Resources Transferred from Other School Districts or Cooper	7,045.56	9,140.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>7,594.80</u>	<u>10,380.29</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
6XX	Supplies and Materials	0.00	1,259.71
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>0.00</u>	<u>1,259.71</u>

Schedule of Changes Worksheet

Beginning Fund Balance				21,599.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				10,380.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				1,259.71	(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)				30,720.15	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0519-03060063

27 Lincoln County

0519 Troy Elem

Fund	Account	Description	2005 Value	2006 Value
XX	210 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX	112 Certified Teacher Staff Salaries	102,476.00	109,491.64
XX	39X 1XXX	112 Certified Teacher Staff Salaries	23,394.06	23,904.32
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	595.47	1,570.94
XX	457 1XXX	112 Certified Teacher Staff Salaries	2,684.00	2,829.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	626,473.06	995,717.13
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	4,954.63	11,820.00
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	24.00	0.00
XX	XXX 26XX	41X Energy Utility Services	37,009.79	84,148.55
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



Trustees' Financial Summary

FY2005-06

Submit ID: 0519-03060063

27 Lincoln County

0519 Troy Elem

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	43,554.94
b. Related Services Block Grant Entitlement	14,516.22
c. Total Entitlements Subject to Reversion	58,071.16

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)]	77,234.64
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	131,628.41
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

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

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

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

Subsidiary Ledger

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

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

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

Percentage of Special Ed Funding in FY2008 Maximum Budget: 77%



Trustees' Financial Summary

FY2005-06

Submit ID: 0519-03060063

27 Lincoln County

0519 Troy Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	109,491.64	0.00	0.00	0.00	
280	1XXX	2XX	19,842.85	0.00	0.00	0.00	
280	1XXX	3XX	1,161.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	299.19	0.00	0.00	0.00	
280	1XXX	6XX	833.73	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			131,628.41	0.00	0.00	0.00	131,628.41



Trustees' Financial Summary

FY2005-06

Submit ID: 0519-03060063

27 Lincoln County

0519 Troy Elem

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

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



Trustees' Financial Summary

FY2005-06

Submit ID: 0519-03060063

27 Lincoln County

0519 Troy Elem

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	139,754.00	0.00	0.00	0.00	139,754.00
Buildings	1,572,671.00	0.00	0.00	0.00	1,572,671.00
Machinery And Equipment	638,644.50	0.00	2,580.00	0.00	641,224.50
Totals at historical cost	2,351,069.50	0.00	2,580.00	0.00	2,353,649.50
Governmental activities, capital assets, net	2,351,069.50	0.00	2,580.00	0.00	2,353,649.50

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

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



Trustees' Financial Summary

FY2005-06

Submit ID: 0519-03060063

27 Lincoln County

0519 Troy Elem

	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
Governmental Activities *							
Compensated	106,446.00	0.00	0.00	3,840.00	102,606.00	0.00	102,606.00
Other	67,229.00	22,993.64	0.00	0.00	90,222.64	29,162.32	61,060.32
Total Governmental Activity							
Long-Term Liabilities	173,675.00	22,993.64	0.00	3,840.00	192,828.64	29,162.32	163,666.32

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

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