



Trustees' Financial Summary

FY2011-12

Submit ID: 0520-27024652

27 Lincoln County

0520 Troy H S

Due Dates:

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

County Supt. transmits to the Office of Public Instruction no later than September 15th. (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*

Certification

Business Manager/Clerk: Mary Brown

Phone #: (406) 295-4606

(Signature)

(Date)

Chair, Board of Trustees: John Konzen

(Signature)

(Date)

County Superintendent: Ron Higgins

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY12 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

FY2011-12

Submit ID: 0520-27024652

27 Lincoln County

0520 Troy H S

Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
001	Aggregate Reim/Indirects	LOCAL		Local
004	Travel Reimb.	LOCAL		
005	Lindsey Donation	LOCAL		
007	Donations	LOCAL		
008	Climbing Walls	LOCAL		
009	Kootenai Tribe	LOCAL		
010	Alta Care	LOCAL		
012	Fuels for Schools	STATE		
013	Civic Center	LOCAL		
025	Libraries	LOCAL		
050	Plum Creek Grant	LOCAL		
055	BPA Rebate	LOCAL		
115	Insurance Rebate	LOCAL		
118	Costco	LOCAL		
126	Lowe's Grant	LOCAL		
129	JMG (10-11)	STATE		
229	JMG (11-12)	STATE		
471	GEAR-UP	STATE		
602	Tic Toc (11-12)	LOCAL		
690	Tic Toc	LOCAL		
812	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
894	Vo Ed Family & Consumer Science	STATE		State
896	Vo Ed Business/Marketing	STATE		State
897	Vo Ed Trades & Industry	STATE		State



Trustees' Financial Summary

FY2011-12

Submit ID: 0520-27024652

27 Lincoln County
0520 Troy H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	132,848.11	-1,925.00	134,814.18	
02	Taxes Receivable - Real and Personal (120-149)	37,961.21	9,744.67	2,119.55	
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	170,809.32	7,819.67	136,933.73	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	37,961.21	9,744.67	2,119.55	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	37,961.21	9,744.67	2,119.55	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	8,780.04			
48	Fund Balance for Budget	124,068.07	-1,925.00	134,814.18	
52	TOTAL FUND BALANCE/EQUITY	132,848.11	-1,925.00	134,814.18	
53	TOTAL LIABILITIES AND FUND BALANCE	170,809.32	7,819.67	136,933.73	



Trustees' Financial Summary

FY2011-12

Submit ID: 0520-27024652

27 Lincoln County
0520 Troy H S

Balance Sheet

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)		89,657.35	36,560.43	21,789.49
02	Taxes Receivable - Real and Personal (120-149)				1,644.46
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			9,420.77	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		89,657.35	45,981.20	23,433.95
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				1,644.46
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				1,644.46
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				9,846.81
48	Fund Balance for Budget		89,657.35	45,981.20	11,942.68
52	TOTAL FUND BALANCE/EQUITY		89,657.35	45,981.20	21,789.49
53	TOTAL LIABILITIES AND FUND BALANCE		89,657.35	45,981.20	23,433.95



Trustees' Financial Summary

FY2011-12

Submit ID: 0520-27024652

27 Lincoln County
0520 Troy H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	8,643.64		196.23	9,685.34
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	8,643.64		196.23	9,685.34
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)				
48	Fund Balance for Budget	8,643.64		196.23	9,685.34
52	TOTAL FUND BALANCE/EQUITY	8,643.64		196.23	9,685.34
53	TOTAL LIABILITIES AND FUND BALANCE	8,643.64		196.23	9,685.34



Trustees' Financial Summary

FY2011-12

Submit ID: 0520-27024652

27 Lincoln County
0520 Troy H S

Balance Sheet

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)	63,618.59			
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	63,618.59			
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	63,618.59			
52	TOTAL FUND BALANCE/EQUITY	63,618.59			
53	TOTAL LIABILITIES AND FUND BALANCE	63,618.59			



Trustees' Financial Summary

FY2011-12

Submit ID: 0520-27024652

27 Lincoln County
0520 Troy H S

Balance Sheet

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)	-35.10	0.62		7,810.21
02	Taxes Receivable - Real and Personal (120-149)				5,565.25
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	-35.10	0.62		13,375.46
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				5,565.25
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				5,565.25
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	-35.10	0.62		7,810.21
52	TOTAL FUND BALANCE/EQUITY	-35.10	0.62		7,810.21
53	TOTAL LIABILITIES AND FUND BALANCE	-35.10	0.62		13,375.46



Trustees' Financial Summary

FY2011-12

Submit ID: 0520-27024652

27 Lincoln County
0520 Troy H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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				
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)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2011-12

Submit ID: 0520-27024652

27 Lincoln County
0520 Troy H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (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)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2011-12

Submit ID: 0520-27024652

27 Lincoln County
0520 Troy H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (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)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2011-12

Submit ID: 0520-27024652

27 Lincoln County
0520 Troy H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	180,052.19		51,766.18	
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	180,052.19		51,766.18	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	180,052.19		51,766.18	
52	TOTAL FUND BALANCE/EQUITY	180,052.19		51,766.18	
53	TOTAL LIABILITIES AND FUND BALANCE	180,052.19		51,766.18	



Trustees' Financial Summary

FY2011-12

Submit ID: 0520-27024652

27 Lincoln County

0520 Troy H S

Balance Sheet

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)		115,101.95		
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		115,101.95		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)		115,101.95		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		115,101.95		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		115,101.95		



Trustees' Financial Summary

FY2011-12

Submit ID: 0520-27024652

27 Lincoln County
0520 Troy H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (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

FY2011-12

Submit ID: 0520-27024652

27 Lincoln County

0520 Troy H S

Balance Sheet

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



Trustees' Financial Summary

FY2011-12

Submit ID: 0520-27024652

27 Lincoln County
0520 Troy H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	376,147.53	374,668.95
1190 Penalties and Interest on Taxes	3,217.77	2,149.83
1510 Interest Earnings	981.77	534.67
1900 Other Revenue from Local Sources	250.95	168.53
3110 Direct State Aid	498,588.65	586,943.62
3111 Quality Educator	52,529.26	53,025.10
3112 At Risk Student	0.00	8,524.87
3113 Indian Education For All	3,488.40	3,427.20
3114 American Indian Achievement Gap	800.00	400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	31,922.78	32,919.72
3120 State Guaranteed Tax Base Aid	252,957.38	238,395.08
3444 State School Block Grant	61,139.87	61,139.87
3730 HB645 State Special Education Allowable Costs	1,410.02	0.00
6100 Material Prior Period Revenue Adjustments	316.15	363.73
7800 ARRA - State Fiscal Stabilization Fund	56,259.50	0.00
7810 Education Jobs Fund	47,025.95	688.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,387,035.98	1,363,349.56

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	340,082.00	391,491.13
2XX Personal Services - Employee Benefits	103,032.58	137,656.88
3XX Purchased Professional and Technical Services	2,528.41	3,945.62
4XX Purchased Property Services	3,901.03	3,817.40
5XX Other Purchased Services	3,357.63	3,441.44
6XX Supplies and Materials	35,614.90	35,183.76
21XX Support Services - Students		
1XX Personal Services - Salaries	34,459.65	34,323.40
2XX Personal Services - Employee Benefits	6,366.53	5,725.36
5XX Other Purchased Services	325.97	0.00
6XX Supplies and Materials	11.43	267.09
222X Educational Media Services		
1XX Personal Services - Salaries	26,640.48	14,059.09
2XX Personal Services - Employee Benefits	4,006.88	3,401.86
5XX Other Purchased Services	604.92	0.00
6XX Supplies and Materials	5,691.40	4,710.94
23XX Support Services - General Administration		
1XX Personal Services - Salaries	39,440.95	29,121.00



Trustees' Financial Summary

FY2011-12

Submit ID: 0520-27024652

27 Lincoln County
0520 Troy H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
			2XX Personal Services - Employee Benefits	15,761.75	21,296.50
			4XX Purchased Property Services	66.55	504.42
			5XX Other Purchased Services	15,172.37	9,588.64
			6XX Supplies and Materials	317.64	1,409.62
			810 Dues and Fees	0.00	680.00
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	52,644.73	53,646.04
			2XX Personal Services - Employee Benefits	15,983.52	17,466.16
			4XX Purchased Property Services	371.56	916.48
			5XX Other Purchased Services	1,472.76	1,150.71
			6XX Supplies and Materials	3,068.84	1,733.28
			810 Dues and Fees	0.00	55.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	24,800.05	18,969.90
			2XX Personal Services - Employee Benefits	8,705.68	7,573.05
			3XX Purchased Professional and Technical Services	10,449.42	12,929.54
			4XX Purchased Property Services	60.01	10.35
			5XX Other Purchased Services	13,390.58	11,829.47
			6XX Supplies and Materials	1,554.20	1,694.52
			810 Dues and Fees	2,775.25	680.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	75,116.04	96,073.96
			2XX Personal Services - Employee Benefits	12,568.20	18,102.17
			3XX Purchased Professional and Technical Services	4,139.00	4,099.54
			4XX Purchased Property Services	98,125.49	110,431.62
			5XX Other Purchased Services	892.15	0.00
			6XX Supplies and Materials	5,508.90	11,164.67
			7XX Property and Equipment Acquisition	2,550.00	2,550.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	71,175.70	51,128.86
			2XX Personal Services - Employee Benefits	13,442.12	9,147.00
			3XX Purchased Professional and Technical Services	0.00	2,075.00
			5XX Other Purchased Services	172.00	648.89
			6XX Supplies and Materials	338.50	672.52
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			1XX Personal Services - Salaries	80,849.42	67,832.94
			2XX Personal Services - Employee Benefits	12,893.28	12,390.00
			4XX Purchased Property Services	390.91	715.76
			6XX Supplies and Materials	6,203.37	3,145.80
	710 School Sponsored Extracurricular Activities				



Trustees' Financial Summary

FY2011-12

Submit ID: 0520-27024652

27 Lincoln County

0520 Troy H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	2,313.74	1,042.01
			5XX Other Purchased Services	2,027.69	2,249.75
			6XX Supplies and Materials	0.00	368.70
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	23,226.50	24,368.00
			5XX Other Purchased Services	15.00	0.00
			6XX Supplies and Materials	6,140.22	5,381.20
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	7,619.04	8,025.96
			5XX Other Purchased Services	15,650.88	11,528.51
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	45,862.00	58,664.86
			4XX Purchased Property Services	324.05	55.21
			5XX Other Purchased Services	1,009.72	1,222.43
			6XX Supplies and Materials	15,430.06	11,727.52
			810 Dues and Fees	4,340.00	250.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	56,259.50	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	47,025.95	688.39
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	0.00	16,865.80
			2XX Personal Services - Employee Benefits	0.00	4,865.38
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,384,269.10	1,366,761.10



Trustees' Financial Summary

FY2011-12

Submit ID: 0520-27024652

27 Lincoln County

0520 Troy H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						153,927.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,363,349.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,366,761.10	(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	8,780.04	Less Last Year	26,447.80	(4b)		-17,667.76	
						-17,667.76	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						132,848.11	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0520-27024652

27 Lincoln County

0520 Troy H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	84,961.65	103,592.38
1190 Penalties and Interest on Taxes	592.90	467.23
1510 Interest Earnings	57.63	5.08
1900 Other Revenue from Local Sources	0.00	33.85
2220 County On-Schedule Trans Reimb	27,109.00	23,612.82
3210 State On-Schedule Trans Reimb	27,109.00	23,612.82
3444 State School Block Grant	4,707.29	4,707.29
6100 Material Prior Period Revenue Adjustments	21.59	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	144,559.06	156,031.47

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	21,911.58	19,471.20
2XX Personal Services - Employee Benefits	3,073.26	6,452.46
24XX Support Services - School Administration		
1XX Personal Services - Salaries	12,600.00	14,700.00
2XX Personal Services - Employee Benefits	2,971.26	4,588.08
25XX Support Services - Business		
1XX Personal Services - Salaries	0.00	11,166.74
2XX Personal Services - Employee Benefits	2,006.84	3,921.40
27XX Student Transportation Services		
1XX Personal Services - Salaries	44,826.85	43,346.51
2XX Personal Services - Employee Benefits	12,282.61	9,611.01
3XX Purchased Professional and Technical Services	98.50	1,549.51
4XX Purchased Property Services	10,501.76	7,856.41
5XX Other Purchased Services	9,339.05	8,621.08
6XX Supplies and Materials	23,806.88	23,577.06
280 Special Education - Local and State		
27XX Student Transportation Services		
5XX Other Purchased Services	1,570.80	2,910.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	144,989.39	157,772.06



Trustees' Financial Summary

FY2011-12

Submit ID: 0520-27024652

27 Lincoln County

0520 Troy H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						-184.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						156,031.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						157,772.06	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						-1,925.00	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0520-27024652

27 Lincoln County
0520 Troy H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	13,904.29	23,483.95
1190 Penalties and Interest on Taxes	125.07	93.89
1510 Interest Earnings	999.11	584.18
1900 Other Revenue from Local Sources	851.00	0.00
6100 Material Prior Period Revenue Adjustments	6.20	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	15,885.67	24,162.02

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	63,071.75	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	63,071.75	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	110,652.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	24,162.02	(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)	134,814.18	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0520-27024652

27 Lincoln County
0520 Troy H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	455.57	366.12
2240 County Retirement Distribution	137,982.57	165,480.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	138,438.14	165,846.67

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	54,463.17	64,560.39
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	3,819.07	6,713.74
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	25,248.54	7,277.91
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	9,618.52	9,858.77
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,382.86	4,114.13
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	9,246.18	11,704.23
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	5,568.63	4,985.53
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	10,854.60	7,529.76
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	9,379.36	9,830.76
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	135.39	307.13
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	268.16	150.57
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	4,623.32	3,401.56
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	83.56	904.60



Trustees' Financial Summary

FY2011-12

Submit ID: 0520-27024652

27 Lincoln County

0520 Troy H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	7,112.91	6,686.16
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	7,904.80	0.00
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	0.00	2,183.53
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				151,709.07	140,208.77

Schedule Of Changes Worksheet

Beginning Fund Balance					64,019.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					165,846.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					140,208.77	(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)					89,657.35	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0520-27024652

27 Lincoln County
0520 Troy H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Revenue	2012 Value
004 Travel Reimb.	
1900 Other Revenue from Local Sources	2,513.22
007 Donations	
1900 Other Revenue from Local Sources	275.00
009 Kootenai Tribe	
1900 Other Revenue from Local Sources	1,000.00
010 Alta Care	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	210,247.30
013 Civic Center	
1900 Other Revenue from Local Sources	1,006.00
050 Plum Creek Grant	
1900 Other Revenue from Local Sources	2,178.00
055 BPA Rebate	
1900 Other Revenue from Local Sources	5,520.00
115 Insurance Rebate	
1900 Other Revenue from Local Sources	2,626.96
126 Lowe's Grant	
1900 Other Revenue from Local Sources	5,000.00
229 JMG (11-12)	
1900 Other Revenue from Local Sources	3,750.00
471 GEAR-UP	
3290 State - Other State Grants	22,117.41
602 Tic Toc (11-12)	
1900 Other Revenue from Local Sources	1,297.00
812 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	12,978.00
896 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	708.00
897 Vo Ed Trades & Industry	
3900 State Career & Technical Ed Entitlement	1,034.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	272,250.89

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

PRC Program Function Object	2012 Value
001 Aggregate Reim/Indirects	
1XX Regular Education Programs - Elementary/Secondary	
24XX Support Services - School Administration	



Trustees' Financial Summary

FY2011-12

Submit ID: 0520-27024652

27 Lincoln County

0520 Troy H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2012 Value
001 Aggregate Reim/Indirects	
1XX Regular Education Programs - Elementary/Secondary	
24XX Support Services - School Administration	
6XX Supplies and Materials	55.00
004 Travel Reimb.	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	132.00
5XX Other Purchased Services	1,488.58
6XX Supplies and Materials	65.85
	1,686.43
004 Subtotal	
007 Donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	3,275.00
009 Kootenai Tribe	
720 School Sponsored Athletics	
35XX Extracurricular - Athletics	
7XX Property and Equipment Acquisition	1,000.00
010 Alta Care	
280 Special Education - Local and State	
1XXX Instruction	
3XX Purchased Professional and Technical Services	210,247.30
012 Fuels for Schools	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	952.87
013 Civic Center	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	360.00
4XX Purchased Property Services	2,831.25
6XX Supplies and Materials	14,229.04
7XX Property and Equipment Acquisition	9,985.00
	27,405.29
013 Subtotal	
025 Libraries	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	
6XX Supplies and Materials	97.01
050 Plum Creek Grant	
1XX Regular Education Programs - Elementary/Secondary	



Trustees' Financial Summary

FY2011-12

Submit ID: 0520-27024652

27 Lincoln County
0520 Troy H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2012 Value
471 GEAR-UP	
471 GEAR UP	
1XXX Instruction	
5XX Other Purchased Services	463.32
6XX Supplies and Materials	802.24
27XX Student Transportation Services	
1XX Personal Services - Salaries	231.26
2XX Personal Services - Employee Benefits	19.11
471 Subtotal	22,117.41
602 Tic Toc (11-12)	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	309.14
6XX Supplies and Materials	821.00
602 Subtotal	1,130.14
812 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	192.46
6XX Supplies and Materials	12,785.54
812 Subtotal	12,978.00
894 Vo Ed Family & Consumer Science	
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences	
1XXX Instruction	
6XX Supplies and Materials	293.78
896 Vo Ed Business/Marketing	
392 State Career & Technical Ed Entitlement - Business	
1XXX Instruction	
6XX Supplies and Materials	247.98
897 Vo Ed Trades & Industry	
397 State Career & Technical Ed Entitlement - Trades & Industry	
1XXX Instruction	
6XX Supplies and Materials	2,219.27
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	308,406.14



Trustees' Financial Summary

FY2011-12

Submit ID: 0520-27024652

27 Lincoln County

0520 Troy H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						82,136.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						272,250.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						308,406.14	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						45,981.20	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Aggregate Reim/Indirects	0.00	55.00	-55.00
004 Travel Reimb.	2,513.22	1,686.43	826.79
007 Donations	275.00	3,275.00	-3,000.00
009 Kootenai Tribe	1,000.00	1,000.00	0.00
010 Alta Care	210,247.30	210,247.30	0.00
012 Fuels for Schools	0.00	952.87	-952.87
013 Civic Center	1,006.00	27,405.29	-26,399.29
025 Libraries	0.00	97.01	-97.01
050 Plum Creek Grant	2,178.00	2,165.42	12.58
055 BPA Rebate	5,520.00	5,520.00	0.00
115 Insurance Rebate	2,626.96	9,881.91	-7,254.95
118 Costco	0.00	445.00	-445.00
126 Lowe's Grant	5,000.00	3,606.86	1,393.14
129 JMG (10-11)	0.00	1,603.66	-1,603.66
229 JMG (11-12)	3,750.00	1,477.81	2,272.19
471 GEAR-UP	22,117.41	22,117.41	0.00
602 Tic Toc (11-12)	1,297.00	1,130.14	166.86
812 Vo Ed Carl Perkins Basic Grant	12,978.00	12,978.00	0.00
894 Vo Ed Family & Consumer Science	0.00	293.78	-293.78
896 Vo Ed Business/Marketing	708.00	247.98	460.02
897 Vo Ed Trades & Industry	1,034.00	2,219.27	-1,185.27
Total	272,250.89	308,406.14	-36,155.25



Trustees' Financial Summary

FY2011-12

Submit ID: 0520-27024652

27 Lincoln County
0520 Troy H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	69.09	22,928.34
1190 Penalties and Interest on Taxes	12.97	27.53
1340 Fees for Adult Education	510.00	1,655.00
1510 Interest Earnings	129.67	90.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	721.73	24,700.94

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

PRC Program Function Object	2011 Value	2012 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	2,029.00	2,771.26
2XX Personal Services - Employee Benefits	0.00	16.88
3XX Purchased Professional and Technical Services	0.00	2,505.60
5XX Other Purchased Services	1,995.85	908.85
6XX Supplies and Materials	372.08	13,140.90
7XX Property and Equipment Acquisition	0.00	10,750.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,396.93	30,093.49

Schedule Of Changes Worksheet

Beginning Fund Balance	17,335.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	24,700.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	30,093.49	(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	9,846.81	
Less Last Year	0.00	(4b)
	9,846.81	
	9,846.81	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	21,789.49	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0520-27024652

27 Lincoln County
0520 Troy H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

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

PRC Revenue	2011 Value	2012 Value
1311 Driver's Education Fees	7,950.00	3,600.00
1510 Interest Earnings	30.36	37.49
3260 State Driver's Education Reimbursement	4,077.38	3,008.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	12,057.74	6,645.98

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	4,080.00	3,000.00
4XX Purchased Property Services	0.00	481.15
6XX Supplies and Materials	1,500.52	472.52
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,580.52	3,953.67

Schedule Of Changes Worksheet

Beginning Fund Balance	5,951.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,645.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,953.67	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a) 0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b) 0.00		
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,643.64	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0520-27024652

27 Lincoln County

0520 Troy H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	36.93	24.11
1900 Other Revenue from Local Sources	563.00	2,839.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	599.93	2,863.53

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	907.65	0.00
6XX Supplies and Materials	1,018.55	764.86
7XX Property and Equipment Acquisition	0.00	1,555.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	550.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	4,700.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,926.20	7,569.86

Schedule Of Changes Worksheet

Beginning Fund Balance	4,902.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,863.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,569.86	(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)		196.23 (5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0520-27024652

27 Lincoln County

0520 Troy H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	66.40	50.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	66.40	50.32

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	470.93
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	470.93

Schedule Of Changes Worksheet

Beginning Fund Balance	10,105.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	50.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	470.93	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,685.34	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0520-27024652

27 Lincoln County
0520 Troy H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 24 - Metal Mines Tax Reserve Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	572.08	290.76
2114 County Metal Mines License Taxes	21,810.12	35,947.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	22,382.20	36,237.84

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	10,695.00
7XX Property and Equipment Acquisition	4,368.66	0.00
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	4,000.00	0.00
7XX Property and Equipment Acquisition	5,440.00	0.00
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	0.00	6,640.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	13,808.66	17,335.00

Schedule Of Changes Worksheet

Beginning Fund Balance		44,715.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		36,237.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		17,335.00	(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)		63,618.59	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0520-27024652

27 Lincoln County
0520 Troy H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	2.67	0.33
3281 State Technology Aid	1,473.56	1,462.47
6100 Material Prior Period Revenue Adjustments	0.00	-35.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,476.23	1,427.37

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction		
3XX Purchased Professional and Technical Services	1,347.09	1,597.14
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,347.09	1,597.14

Schedule Of Changes Worksheet

Beginning Fund Balance		134.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,427.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,597.14	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		-35.10	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0520-27024652

27 Lincoln County
0520 Troy H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	9.93	4.72
6100 Material Prior Period Revenue Adjustments	0.00	-4.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9.93	0.62

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	1,009.84
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	1,009.84

Schedule Of Changes Worksheet

Beginning Fund Balance	1,009.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,009.84	(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)
	0.62	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0520-27024652

27 Lincoln County
0520 Troy H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 50 - Debt Service Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	47,532.45	62,515.99
1190 Penalties and Interest on Taxes	139.20	274.73
1900 Other Revenue from Local Sources	113.24	0.00
3120 State Guaranteed Tax Base Aid	23,442.78	29,372.06
3445 State Combined Fund School Block Grant	7,404.47	7,404.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	78,632.14	99,567.25

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	86,750.00	84,200.00
860 Agent Fees/Issuance Costs	0.00	300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	86,750.00	84,500.00

Schedule Of Changes Worksheet

Beginning Fund Balance	-7,257.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	99,567.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	84,500.00	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	8,810.21	(4)



Trustees' Financial Summary

FY2011-12

Submit ID: 0520-27024652

27 Lincoln County

0520 Troy H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

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

PRC Revenue	2011 Value	2012 Value
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	0.00

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	18.76
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	18.76

Schedule Of Changes Worksheet

Beginning Fund Balance	18.76	(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	18.76	(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)
	0.00	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0520-27024652

27 Lincoln County

0520 Troy H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

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

PRC Revenue	2011 Value	2012 Value
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	0.00

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	767.73
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	767.73

Schedule Of Changes Worksheet

Beginning Fund Balance	767.73	(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	767.73	(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)
	0.00	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0520-27024652

27 Lincoln County

0520 Troy H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	896.18	925.65
1920 Contributions/Donations from Private Sources	1,475.57	1,150.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,371.75	2,075.65

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

PRC Program Function Object	2011 Value	2012 Value
890 Other Community Services		
33XX Community Services		
870 Student Scholarships	18,756.00	12,900.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	18,756.00	12,900.00

Schedule Of Changes Worksheet

Beginning Fund Balance	190,876.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,075.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	12,900.00	(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)	180,052.19	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0520-27024652

27 Lincoln County

0520 Troy H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2011 Value	2012 Value
1XXX Revenues from Student Activities	118,222.25	110,890.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	118,222.25	110,890.99

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

PRC Program Function Object	2011 Value	2012 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	115,333.08	130,549.76
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	115,333.08	130,549.76

Schedule Of Changes Worksheet

Beginning Fund Balance	71,424.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	110,890.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	130,549.76	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	51,766.18	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0520-27024652

27 Lincoln County

0520 Troy H S

Detail Expenditure

Fund	Account	Description	2011 Value	2012 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	58,545.00	49,840.02
XX	39X 1XXX 112	Certified Teacher Staff Salaries	80,849.42	67,832.94
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	492,695.67	466,807.25
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	13,374.85	7,027.74
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	722.50	0.00
XX	XXX 26XX 41X	Energy Utility Services	65,121.80	71,801.78
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	5,440.00	4,718.76
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	1,781.28	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

FY2011-12

Submit ID: 0520-27024652

27 Lincoln County

0520 Troy H S

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	24,690.20
b. Related Services Block Grant Entitlement	8,229.52
c. Total Entitlements Subject to Reversion	32,919.72

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)]	43,783.23
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	63,672.27
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, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

Remember:

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

Percentage of Special Ed Funding FY2014 Maximum Budget: 93%



Trustees' Financial Summary

FY2011-12

Submit ID: 0520-27024652

27 Lincoln County

0520 Troy H S

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	51,128.86	0.00	0.00	0.00	
280	1XXX	2XX	9,147.00	0.00	0.00	0.00	
280	1XXX	3XX	2,075.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	648.89	0.00	0.00	0.00	
280	1XXX	6XX	672.52	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			63,672.27	0.00	0.00	0.00	63,672.27

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 FY12.



Trustees' Financial Summary

FY2011-12

Submit ID: 0520-27024652

27 Lincoln County

0520 Troy H S

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Governmental Activities:*					
Land	233,500.00	0.00	0.00	0.00	233,500.00
*** Land Improvements	5,440.00	0.00	4,719.00	0.00	10,159.00
Buildings	3,101,697.00	0.00	0.00	0.00	3,101,697.00
*** Machinery and Equipment	537,954.40	0.00	12,985.00	0.00	550,939.40
Totals at Historical Cost	3,878,591.40	0.00	17,704.00	0.00	3,896,295.40
Governmental Activities, Capital Assets, net	3,878,591.40	0.00	17,704.00	0.00	3,896,295.40

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

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

Depreciation by Function for FY2012	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2012			

*** Has comment.



Trustees' Financial Summary

FY2011-12

Submit ID: 0520-27024652

27 Lincoln County

0520 Troy H S

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Bonds							
07/01/2008	760,000.00	0.00	50,000.00	0.00	710,000.00	50,000.00	660,000.00
Compensated Absences	88,381.07	14,568.55	0.00	0.00	102,949.62	0.00	102,949.62
Loans Payable	0.00	3,707.80	0.00	0.00	3,707.80	2,550.00	1,157.80
Other Post Employment Benefits	119,030.00	69,233.00	0.00	0.00	188,263.00	57,854.52	130,408.48
Total Governmental Activity							
Long-Term Liabilities	967,411.07	87,509.35	50,000.00	0.00	1,004,920.42	110,404.52	894,515.90

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* 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.