



# Trustees' Financial Summary

FY2006-07

Submit ID: 0034-50885551

03 Blaine County

**\*\* Recalculated \*\***

0034 Zurich 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** Lora Warburton

Phone #: (406) 357-2912

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees** Brad Tilleman

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent** Carol Elliot

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

## Software

Accounting Package: Manual

For FY07 did the district employ a certified special education director? No

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

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



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<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
635	State OTO Indian Education for All	STATE	3650	state
636	State OTO Energy Cost Relief and Transportation	STATE	3630	State
641	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	4120	84.358A
642	Title I, Part A, Improving Basic Programs	FEDERAL	4200	84.010A



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**0034 Zurich Elem**

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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	79,052.15	46,934.59		1,598.52
02	Taxes Receivable - Real and Personal (120-149)	378.53	434.51		
03	Taxes Receivable - Protested (150-159)	762.70	674.00		
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)	10,877.00			
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>91,070.38</b>	<b>48,043.10</b>		<b>1,598.52</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,141.23	1,108.51		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>1,141.23</b>	<b>1,108.51</b>		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	89,929.15	46,934.59		1,598.52
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>89,929.15</b>	<b>46,934.59</b>		<b>1,598.52</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>91,070.38</b>	<b>48,043.10</b>		<b>1,598.52</b>



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		13,852.75	471.37	
02	Taxes Receivable - Real and Personal (120-149)	1.24			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			10,157.92	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>1.24</b>	<b>13,852.75</b>	<b>10,629.29</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1.24			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>1.24</b>			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		13,852.75	10,629.29	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		<b>13,852.75</b>	<b>10,629.29</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>1.24</b>	<b>13,852.75</b>	<b>10,629.29</b>	



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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			7,990.97	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>7,990.97</b>	
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			7,990.97	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>7,990.97</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>7,990.97</b>	



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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
<b>ASSETS AND OTHER DEBITS</b>					
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)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,889.16	1,763.49		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>4,889.16</b>	<b>1,763.49</b>		
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	4,889.16	1,763.49		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>4,889.16</b>	<b>1,763.49</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>4,889.16</b>	<b>1,763.49</b>		



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				





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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
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31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
<b>ASSETS AND OTHER DEBITS</b>					
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)				
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08	Prepaid Expenses (240)				
09	Deposits (250)				
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12	Machinery and Equipment (341 & 342)				
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<b>FUND BALANCE/EQUITY</b>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>				
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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
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<b>FUND BALANCE/EQUITY</b>					
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38	Reserve for Endowments (954)				
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53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
<b>ASSETS AND OTHER DEBITS</b>					
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)				
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<b>LIABILITIES</b>					
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22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - A FUND (90)	AGENCY - B FUND (91)	AGENCY - C FUND (92)	AGENCY - D FUND (93)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)		
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## 01 - General Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	24,783.95	4,075.37
1190 Penalties and Interest on Taxes	172.55	63.70
1510 Interest Earnings	4,353.11	6,255.90
1900 Other Revenue from Local Sources	783.89	949.80
3110 Direct State Aid	110,427.68	104,768.04
3111 Quality Educator	0.00	10,040.00
3112 At Risk Student	0.00	4,741.88
3113 Indian Education For All	0.00	979.20
3114 American Indian Achievement Gap	0.00	800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	6,796.79	6,019.44
3440 State HB20/SB417 Prop Tax Reimb	1,625.49	729.21
3444 State School Block Grant	13,717.05	13,821.30
3460 Montana Oil and Gas Tax	53,546.91	26,053.14
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>216,207.42</b>	<b>179,296.98</b>

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	112,878.19	118,530.33
2XX Personal Services - Employee Benefits	1,576.02	2,961.99
6XX Supplies and Materials	7,453.27	4,021.60
8XX Other Expenditures	569.23	889.79
222X Educational Media Services		
6XX Supplies and Materials	1,895.00	1,135.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	6,264.13	6,488.64
2XX Personal Services - Employee Benefits	429.63	452.25
5XX Other Purchased Services	2,251.00	2,131.50
6XX Supplies and Materials	1,200.90	492.92
8XX Other Expenditures	3,373.26	3,723.25
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	11,969.00	12,431.72
2XX Personal Services - Employee Benefits	1,628.00	1,764.16
4XX Purchased Property Services	13,582.35	18,570.65
5XX Other Purchased Services	3,923.00	3,762.50
6XX Supplies and Materials	1,668.87	2,941.56
7XX Property and Equipment Acquisition	0.00	2,800.00



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## 01 - General Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	2,162.30	2,981.11
		6XX	Supplies and Materials	6,891.85	6,198.22
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	747.54	662.09
365	Indian Education for All				
	1XXX	Instruction			
		6XX	Supplies and Materials	0.00	980.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	13,691.76	14,298.68
		2XX	Personal Services - Employee Benefits	1,868.30	2,086.21
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>196,023.60</u>	<u>210,304.17</u>

### Schedule of Changes Worksheet

Beginning Fund Balance	120,936.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	179,296.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	210,304.17	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	89,929.15	(5)





# Trustees' Financial Summary

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**03 Blaine County**  
**0034 Zurich Elem**

**\*\* Recalculated \*\***

## 10 - Transportation Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	5,667.65	14,401.76
1190 Penalties and Interest on Taxes	4.54	23.85
1510 Interest Earnings	254.70	998.37
2220 County On-Schedule Trans Reimb	14,097.34	15,300.00
3210 State On-Schedule Trans Reimb	14,097.35	15,300.00
3440 State HB20/SB417 Prop Tax Reimb	228.86	507.03
3444 State School Block Grant	624.51	629.26
3460 Montana Oil and Gas Tax	7,112.63	23,311.37
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>42,087.58</b>	<b>70,471.64</b>

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
5XX Other Purchased Services	37,521.32	41,625.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>37,521.32</b>	<b>41,625.00</b>

## Schedule of Changes Worksheet

Beginning Fund Balance	18,087.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	70,471.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	41,625.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	46,934.59	(5)



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**\*\* Recalculated \*\***

## 12 - School Food Services Fund

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

PRC Revenue		2006 Value	2007 Value
1510	Interest Earnings	193.38	168.24
1611	National School Lunch Program	5,233.56	5,198.45
3220	State Food Services Match	0.00	87.03
4550	Federal Child Nutrition	6,065.56	5,541.84
5200	Sale or Compensation for Loss of Assets	0.00	188.31
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>11,492.50</u>	<u>11,183.87</u>

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

PRC Program Function Object		2006 Value	2007 Value
910	Food Services		
	31XX Food Services		
	5XX Other Purchased Services	1,034.84	0.00
	6XX Supplies and Materials	11,999.80	13,715.30
	8XX Other Expenditures	0.00	695.06
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>13,034.64</u>	<u>14,410.36</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				4,825.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				11,183.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				14,410.36	(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)				1,598.52	(5)



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## 13 - Tuition Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						0.00	(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)						0.00	(5)



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**\*\* Recalculated \*\***

## 14 - Retirement Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	456.68	667.07
2240 County Retirement Distribution	20,896.60	22,533.60
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	21,353.28	23,200.67

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	17,988.40	20,233.29
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	507.94	526.13
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	964.80	1,002.25
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	1,104.15	1,152.65
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	20,565.29	22,914.32

## Schedule of Changes Worksheet

Beginning Fund Balance	13,566.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	23,200.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	22,914.32	(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)	13,852.75	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2007 Value
<b>635 State OTO Indian Education for All</b>	
3650 OTO Indian Education for All	2,285.29
<b>636 State OTO Energy Cost Relief and Transportation</b>	
3640 OTO Weatherization & Deferred Maintenance	8,344.00
<b>641 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	24,118.72
<b>642 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	36,026.71
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	70,774.72

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

PRC Program Function Object	2007 Value
<b>641 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	8,706.72
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	15,412.00
<b>641 Subtotal</b>	24,118.72
<b>642 Title I, Part A, Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	20,022.49
6XX Supplies and Materials	13,048.54
221X Improvement of Instruction Services	
5XX Other Purchased Services	1,357.10
24XX Support Services - School Administration	
1XX Personal Services - Salaries	1,598.58
<b>642 Subtotal</b>	36,026.71
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      60,145.43



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## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					70,774.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					60,145.43	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					10,629.29	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
635 State OTO Indian Education for All	2,285.29	0.00	2,285.29
636 State OTO Energy Cost Relief and Transportation	8,344.00	0.00	8,344.00
641 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	24,118.72	24,118.72	0.00
642 Title I, Part A, Improving Basic Programs	36,026.71	36,026.71	0.00
<b>Total</b>	<u>70,774.72</u>	<u>60,145.43</u>	<u>10,629.29</u>



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**\*\* Recalculated \*\***

## 20 - Lease-Rental Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	344.36	365.67
1910 Rentals	1,320.00	1,260.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,664.36	1,625.67

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	4,980.75	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	4,980.75	0.00

## Schedule of Changes Worksheet

Beginning Fund Balance	6,365.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,625.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	7,990.97	(5)



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**\*\* Recalculated \*\***

## 28 - Technology Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	122.28	250.67
3281 State Technology Aid	1,516.99	1,387.90
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,639.27	1,638.57

### Schedule of Changes Worksheet

Beginning Fund Balance	3,250.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,638.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year            0.00 Less Last Year            0.00            (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year            0.00 Less Last Year            0.00            (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,889.16	(5)





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## 29 - Flexibility Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	65.32	87.50
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	65.32	87.50

### Schedule of Changes Worksheet

Beginning Fund Balance	1,675.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	87.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00 Less Last Year           0.00           (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00 Less Last Year           0.00           (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,763.49	(5)



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Fund	Account	Description	2006 Value	2007 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	2,162.30	2,981.11
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
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	XXX 1XXX	112 Certified Teacher Staff Salaries	123,677.56	144,495.92
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	4,749.60	4,910.13
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	1,895.00	1,862.56
XX	XXX 26XX	41X Energy Utility Services	9,537.45	11,770.02
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	9,994.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	5,418.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	6,019.44
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	6,019.44

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,006.34
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	8,667.95
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	9,841.42
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 FY2009 Maximum Budget: 75%**



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	2,981.11	0.00	0.00	0.00	
280	1XXX	2XX	0.00	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	6,198.22	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	662.09	0.00	0.00	0.00	
<b>Totals</b>			9,841.42	0.00	0.00	0.00	9,841.42



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

*\* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY07.*



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<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	13,500.00	0.00	0.00	0.00	13,500.00
Buildings	508,660.98	0.00	9,994.00	56,598.34	462,056.64
Machinery And Equipment	0.00	0.00	5,418.00	0.00	5,418.00
Totals at historical cost	522,160.98	0.00	15,412.00	56,598.34	480,974.64
Governmental activities, capital assets, net	522,160.98	0.00	15,412.00	56,598.34	480,974.64

\* 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.

\*\*\* Has comments.



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2006)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2007) [a + b - c - d]	Current Portion Due FY2008	Long-Term Portion Due FY2009-
<b>Governmental Activities *</b>							
Compensated	9,759.36	0.00	0.00	4,787.52	4,971.84	0.00	4,971.84
Total Governmental Activity							
Long-Term Liabilities	9,759.36	0.00	0.00	4,787.52	4,971.84	0.00	4,971.84

\* 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.