



Trustees' Financial Summary

FY2009-10

Submit ID: 0034-16584701

**03 Blaine County
0034 Zurich Elem**

**** Recalculated ****

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

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: Lora Warburton

Phone #: (406) 357-2912

(Signature)

(Date)

Chair, Board of Trustees: Bonnie Weber

(Signature)

(Date)

County Superintendent: Lisa Stroh

(Signature)

(Date)

Software

Accounting Package: Microsoft Excel

For FY10 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

FY2009-10

Submit ID: 0034-16584701

03 Blaine County

**** Recalculated ****

0034 Zurich Elem

Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
629	Federal Indirect Costs Reimbursement	LOCAL		
637	Quick Start Energy Grants	STATE	3710	state
647	Public Health Emergency Preparedness	FEDERAL	4730	93.069
833	Deferred Maintenance & Energy Efficiency	STATE	3700	NA
835	State OTO Indian Education for All	STATE	3650	state
836	Capital Investment	STATE	3660	
841	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	4120	84.358A
842	Title I, Part A, Improving Basic Programs	FEDERAL	4200	84.010A
843	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	4300	84.367



Trustees' Financial Summary

FY2009-10

Submit ID: 0034-16584701

03 Blaine County
0034 Zurich Elem

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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)	72,185.20	28,682.81		6,291.03
02	Taxes Receivable - Real and Personal (120-149)	3,148.18	1,986.41		
03	Taxes Receivable - Protested (150-159)	2,470.78	1,327.44		
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)	10,971.00			
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	88,775.16	31,996.66		6,291.03
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	5,618.96	3,313.85		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	5,618.96	3,313.85		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	83,156.20	28,682.81		6,291.03
52	TOTAL FUND BALANCE/EQUITY	83,156.20	28,682.81		6,291.03
53	TOTAL LIABILITIES AND FUND BALANCE	88,775.16	31,996.66		6,291.03



Trustees' Financial Summary

FY2009-10

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03 Blaine County
0034 Zurich Elem

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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)		21,230.96	7,658.01	
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)			18,521.44	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		21,230.96	26,179.45	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			1,025.72	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			1,025.72	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		21,230.96	25,153.73	
52	TOTAL FUND BALANCE/EQUITY		21,230.96	25,153.73	
53	TOTAL LIABILITIES AND FUND BALANCE		21,230.96	26,179.45	



Trustees' Financial Summary

FY2009-10

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03 Blaine County
0034 Zurich Elem

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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)			7,233.28	
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			7,233.28	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			7,233.28	
52	TOTAL FUND BALANCE/EQUITY			7,233.28	
53	TOTAL LIABILITIES AND FUND BALANCE			7,233.28	



Trustees' Financial Summary

FY2009-10

Submit ID: 0034-16584701

03 Blaine County
0034 Zurich Elem

**** Recalculated ****

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)				
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				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2009-10

Submit ID: 0034-16584701

03 Blaine County
0034 Zurich Elem

**** Recalculated ****

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)	4,928.58	175.50		
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	4,928.58	175.50		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	4,928.58	175.50		
52	TOTAL FUND BALANCE/EQUITY	4,928.58	175.50		
53	TOTAL LIABILITIES AND FUND BALANCE	4,928.58	175.50		



Trustees' Financial Summary

FY2009-10

Submit ID: 0034-16584701

03 Blaine County
0034 Zurich Elem

**** Recalculated ****

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 (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2009-10

Submit ID: 0034-16584701

03 Blaine County
0034 Zurich Elem

**** Recalculated ****

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

FY2009-10

Submit ID: 0034-16584701

03 Blaine County
0034 Zurich Elem

**** Recalculated ****

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 (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2009-10

Submit ID: 0034-16584701

03 Blaine County
0034 Zurich Elem

**** Recalculated ****

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)				
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				
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				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2009-10

Submit ID: 0034-16584701

03 Blaine County
0034 Zurich Elem

**** Recalculated ****

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)				
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

FY2009-10

Submit ID: 0034-16584701

03 Blaine County
0034 Zurich Elem

**** Recalculated ****

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

FY2009-10

Submit ID: 0034-16584701

03 Blaine County
0034 Zurich Elem

**** Recalculated ****

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

FY2009-10

Submit ID: 0034-16584701

03 Blaine County
0034 Zurich Elem

**** Recalculated ****

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

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

PRC Revenue	2009 Value	2010 Value
1111 District Levy - Real Property	42,411.39	27,396.87
1112 District Levy - Personal Property	694.46	4,353.50
1114 District Levy - Pers Prop/Mobile Homes	0.00	84.04
1190 Penalties and Interest on Taxes	66.06	173.46
1510 Interest Earnings	1,198.49	466.18
1900 Other Revenue from Local Sources	399.91	588.30
3110 Direct State Aid	102,468.85	98,586.06
3111 Quality Educator	15,270.84	12,228.84
3112 At Risk Student	4,483.31	0.00
3113 Indian Education For All	897.60	897.60
3114 American Indian Achievement Gap	800.00	800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	6,542.80	6,217.78
3120 State Guaranteed Tax Base Aid	1,754.46	0.00
3444 State School Block Grant	14,032.18	14,138.82
3460 Montana Oil and Gas Tax	65,994.93	29,194.85
3730 HB645 State Special Education Allowable Costs	0.00	372.10
7800 ARRA - State Fiscal Stabilization Fund	0.00	6,950.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	257,015.28	202,448.50

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	119,325.18	121,077.29
2XX Personal Services - Employee Benefits	1,447.37	2,810.71
3XX Purchased Professional and Technical Services	0.00	900.00
6XX Supplies and Materials	1,771.23	7,138.82
8XX Other Expenditures	1,005.16	1,018.60
222X Educational Media Services		
6XX Supplies and Materials	690.00	2,491.97
23XX Support Services - General Administration		
5XX Other Purchased Services	1,656.00	2,133.00
6XX Supplies and Materials	504.39	0.00
8XX Other Expenditures	5,338.64	1,368.18
25XX Support Services - Business		
1XX Personal Services - Salaries	8,228.75	11,030.30
2XX Personal Services - Employee Benefits	740.99	986.48
6XX Supplies and Materials	0.00	1,266.40
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	11,360.25	12,625.25



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FY2009-10

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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	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary					
26XX Operation and Maintenance of Plant Services					
			2XX Personal Services - Employee Benefits	2,154.11	2,321.22
			4XX Purchased Property Services	18,518.13	19,943.84
			5XX Other Purchased Services	3,221.00	3,221.00
			6XX Supplies and Materials	4,072.84	2,580.71
280 Special Education - Local and State					
1XXX Instruction					
			1XX Personal Services - Salaries	1,615.00	10,823.11
			3XX Purchased Professional and Technical Services	0.00	0.00
			6XX Supplies and Materials	7,814.49	0.00
365 Indian Education for All - OTO & Ongoing					
1XXX Instruction					
			3XX Purchased Professional and Technical Services	919.40	0.00
780 ARRA - State Fiscal Stabilization Fund					
1XXX Instruction					
			1XX Personal Services - Salaries	0.00	6,950.10
910 Food Services					
31XX Food Services					
			1XX Personal Services - Salaries	14,940.70	15,099.01
			2XX Personal Services - Employee Benefits	1,628.15	2,497.83
			6XX Supplies and Materials	8,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				214,951.78	228,283.82

Schedule Of Changes Worksheet

Beginning Fund Balance					108,991.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					202,448.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					228,283.82	(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)					83,156.20	(5)



Trustees' Financial Summary

FY2009-10

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03 Blaine County
0034 Zurich Elem

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Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

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

PRC Revenue	2009 Value	2010 Value
1111 District Levy - Real Property	473.54	16,401.89
1112 District Levy - Personal Property	0.00	83.02
1114 District Levy - Pers Prop/Mobile Homes	0.00	13.19
1190 Penalties and Interest on Taxes	0.00	46.69
1510 Interest Earnings	617.61	76.44
2220 County On-Schedule Trans Reimb	11,821.70	14,350.45
3210 State On-Schedule Trans Reimb	14,434.53	14,350.46
3444 State School Block Grant	638.86	643.72
3460 Montana Oil and Gas Tax	0.00	8,136.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	27,986.24	54,102.62

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
5XX Other Purchased Services	48,131.12	53,503.14
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	48,131.12	53,503.14

Schedule Of Changes Worksheet

Beginning Fund Balance		28,083.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		54,102.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		53,503.14	(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)		28,682.81	(5)



Trustees' Financial Summary

FY2009-10

Submit ID: 0034-16584701

03 Blaine County
0034 Zurich Elem

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	13.49	20.56
1611 National School Lunch Program	5,108.85	5,179.68
4550 Federal Child Nutrition	10,621.32	7,241.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	15,743.66	12,441.28

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

PRC Program Function Object	2009 Value	2010 Value
910 Food Services		
31XX Food Services		
5XX Other Purchased Services	467.31	351.25
6XX Supplies and Materials	11,722.60	9,946.05
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	12,189.91	10,297.30

Schedule Of Changes Worksheet

Beginning Fund Balance	4,147.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,441.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,297.30	(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)
	6,291.03	(5)



Trustees' Financial Summary

FY2009-10

Submit ID: 0034-16584701

03 Blaine County
0034 Zurich Elem

**** Recalculated ****

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

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	280.33	70.21
2240 County Retirement Distribution	23,425.22	26,841.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	23,705.55	26,911.60

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	22,825.44	20,156.29
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	681.60	910.68
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	949.03	1,075.30
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	1,180.65	1,246.98
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	25,636.72	23,389.25

Schedule Of Changes Worksheet

Beginning Fund Balance		17,708.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		26,911.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		23,389.25	(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	
Ending Fund Balance (1 + 2 - 3 + 4)		21,230.96	(5)



Trustees' Financial Summary

FY2009-10

Submit ID: 0034-16584701

03 Blaine County
0034 Zurich Elem

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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	2010 Value
629 Federal Indirect Costs Reimbursement	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	766.75
637 Quick Start Energy Grants	
3710 Quick Start Energy Grants	2,725.00
647 Public Health Emergency Preparedness	
4730 Public Health Emergency Preparedness	1,000.00
833 Deferred Maintenance & Energy Efficiency	
3700 Deferred Maintenance & Energy Efficiency Improvements	6,331.45
841 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	28,407.02
842 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	28,787.57
843 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	168.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	68,185.79

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

PRC Program Function Object	2010 Value
629 Federal Indirect Costs Reimbursement	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
25XX Support Services - Business	
1XX Personal Services - Salaries	80.30
420 Title I, Part A, Improving Basic Programs	
25XX Support Services - Business	
1XX Personal Services - Salaries	147.00
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
25XX Support Services - Business	
1XX Personal Services - Salaries	0.00
629 Subtotal	227.30
637 Quick Start Energy Grants	
371 Quick Start Energy Grants	
26XX Operation and Maintenance of Plant Services	
5XX Other Purchased Services	2,725.00
647 Public Health Emergency Preparedness	
473 Public Health Emergency Preparedness	
21XX Support Services - Students	
6XX Supplies and Materials	1,000.00



Trustees' Financial Summary

FY2009-10

Submit ID: 0034-16584701

03 Blaine County
0034 Zurich Elem

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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	2010 Value
647 Public Health Emergency Preparedness	
473 Public Health Emergency Preparedness	
833 Deferred Maintenance & Energy Efficiency	
370 Deferred Maintenance & Energy Efficiency Improvements	
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	6,331.45
835 State OTO Indian Education for All	
365 Indian Education for All - OTO & Ongoing	
1XXX Instruction	
3XX Purchased Professional and Technical Services	138.23
836 Capital Investment	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	2,708.16
841 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	28,407.02
842 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	4,015.20
2XX Personal Services - Employee Benefits	620.14
3XX Purchased Professional and Technical Services	506.71
6XX Supplies and Materials	23,348.74
25XX Support Services - Business	
1XX Personal Services - Salaries	275.68
2XX Personal Services - Employee Benefits	21.10
842 Subtotal	<hr/> 28,787.57
843 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
3XX Purchased Professional and Technical Services	168.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<hr/> <hr/> 70,492.73



Trustees' Financial Summary

FY2009-10

Submit ID: 0034-16584701

03 Blaine County
0034 Zurich Elem

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						27,460.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						68,185.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						70,492.73	(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)						25,153.73	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
629 Federal Indirect Costs Reimbursement	766.75	227.30	539.45
637 Quick Start Energy Grants	2,725.00	2,725.00	0.00
647 Public Health Emergency Preparedness	1,000.00	1,000.00	0.00
833 Deferred Maintenance & Energy Efficiency	6,331.45	6,331.45	0.00
835 State OTO Indian Education for All	0.00	138.23	-138.23
836 Capital Investment	0.00	2,708.16	-2,708.16
841 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	28,407.02	28,407.02	0.00
842 Title I, Part A, Improving Basic Programs	28,787.57	28,787.57	0.00
843 Title II, Part A, Teacher/Principal Train/Recruit	168.00	168.00	0.00
Total	68,185.79	70,492.73	-2,306.94



Trustees' Financial Summary

FY2009-10

Submit ID: 0034-16584701

03 Blaine County
0034 Zurich Elem

**** Recalculated ****

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	2009 Value	2010 Value
1510 Interest Earnings	128.10	31.05
1910 Rentals	700.00	1,350.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	828.10	1,381.05

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
4XX Purchased Property Services	0.00	857.16
7XX Property and Equipment Acquisition	0.00	1,601.81
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	208.47	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	208.47	2,458.97

Schedule Of Changes Worksheet

Beginning Fund Balance	8,311.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,381.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,458.97	(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)
	7,233.28	(5)



Trustees' Financial Summary

FY2009-10

Submit ID: 0034-16584701

03 Blaine County
0034 Zurich Elem

**** Recalculated ****

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

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	88.32	23.84
3281 State Technology Aid	540.64	271.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	628.96	295.04

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
21XX Support Services - Students		
1XX Personal Services - Salaries	0.00	939.46
6XX Supplies and Materials	0.00	418.38
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	1,357.84

Schedule Of Changes Worksheet

Beginning Fund Balance	5,991.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	295.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,357.84	(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)
	4,928.58	(5)



Trustees' Financial Summary

FY2009-10

Submit ID: 0034-16584701

03 Blaine County
0034 Zurich Elem

**** Recalculated ****

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

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	40.76	10.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>40.76</u>	<u>10.56</u>

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	0.00	323.50
6XX Supplies and Materials	0.00	1,389.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>1,713.45</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		1,878.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		10.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,713.45	(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)		175.50	(5)



Trustees' Financial Summary

FY2009-10

Submit ID: 0034-16584701

**03 Blaine County
0034 Zurich Elem**

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Detail Expenditure

Fund	Account	Description	2009 Value	2010 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	1,615.00	10,823.11
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	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	115,813.18	120,443.07
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	5,266.71	8,430.07
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	451.70	0.00
XX	XXX 26XX 41X	Energy Utility Services	13,203.22	12,688.20
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2009-10

Submit ID: 0034-16584701

03 Blaine County
0034 Zurich Elem

**** Recalculated ****

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	6,589.88
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	6,589.88

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,196.48
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	9,489.38
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	10,823.11
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 FY2012 Maximum Budget: 75%



Trustees' Financial Summary

FY2009-10

Submit ID: 0034-16584701

03 Blaine County
0034 Zurich Elem

**** Recalculated ****

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	10,823.11	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	0.00	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			10,823.11	0.00	0.00	0.00	10,823.11

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 FY10.



Trustees' Financial Summary

FY2009-10

Submit ID: 0034-16584701

03 Blaine County

**** Recalculated ****

0034 Zurich Elem

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	13,500.00	0.00	0.00	0.00	13,500.00
Buildings	391,367.80	0.00	0.00	23,793.00	367,574.80
Machinery and Equipment	3,253.82	0.00	0.00	541.00	2,712.82
Totals at Historical Cost	408,121.62	0.00	0.00	24,334.00	383,787.62
Governmental Activities, Capital Assets, net	408,121.62	0.00	0.00	24,334.00	383,787.62

* 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 FY2010	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2010			

*** Has comment.



Trustees' Financial Summary

FY2009-10

Submit ID: 0034-16584701

03 Blaine County
0034 Zurich Elem

**** Recalculated ****

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2009)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2010) [a + b - c - d]	Current Portion Due FY2011	Long-Term Portion Due FY2012-
Governmental Activities*							
Compensated Absences	7,776.44	6,738.76	4,768.50	0.00	9,746.70	4,782.65	4,964.05
Total Governmental Activity	7,776.44	6,738.76	4,768.50	0.00	9,746.70	4,782.65	4,964.05
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.