



# Trustees' Financial Summary

**FY2010-11**

**Submit ID: 0076-02948559**

**05 Carbon County  
0076 Belfry K-12 Schools**

**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:** Patti Webb **Phone #:** (406) 664-3319

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

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

**Chair, Board of Trustees:** Greg Maddox

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

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

**County Superintendent:** Jerry Scott

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

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

## Software

Accounting Package: Black Mountain

For FY11 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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FY2010-11

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## Project Reporter Codes

<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
139	21st Century Community Learning	FEDERAL	21st	84.287
140	21st Century Community Learning	FEDERAL		84.287
320	Title I - Schoolwide	FEDERAL		Federal
370	Deferred Maintenance & Energy Efficiency	STATE		NA
390	STATE VO-ED	STATE	0076	
451	Vo Ed Carl D Perkins-Comp	FEDERAL		84.048A
452	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
888	Aggregate Reim/Indirects	LOCAL		Local



# Trustees' Financial Summary

FY2010-11

Submit ID: 0076-02948559

05 Carbon County  
0076 Belfry K-12 Schools

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation 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)	235,879.00	36,129.00	283,494.00	7,525.00
02	Taxes Receivable - Real and Personal (120-149)	1,587.00	2,389.00	3.00	
03	Taxes Receivable - Protested (150-159)	8,296.00	715.00	463.00	
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)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	245,762.00	39,233.00	283,960.00	7,525.00
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)	16,707.33			
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	9,883.00	3,104.00	466.00	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	26,590.33	3,104.00	466.00	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	219,171.67	36,129.00	283,494.00	7,525.00
52	<b>TOTAL FUND BALANCE/EQUITY</b>	219,171.67	36,129.00	283,494.00	7,525.00
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	245,762.00	39,233.00	283,960.00	7,525.00



# Trustees' Financial Summary

FY2010-11

Submit ID: 0076-02948559

05 Carbon County  
0076 Belfry K-12 Schools

## Balance Sheet

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)	24,903.00	127,320.00	72,838.00	66,442.00
02	Taxes Receivable - Real and Personal (120-149)	7.00			21.00
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			55,050.00	
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>	24,910.00	127,320.00	127,888.00	66,463.00
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			1,250.00	
24	Other Current Liabilities (621-679)			1,250.00	
25	Deferred Revenue (680)	7.00		882.00	21.00
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	7.00		3,382.00	21.00
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	24,903.00	127,320.00	124,506.00	66,442.00
52	<b>TOTAL FUND BALANCE/EQUITY</b>	24,903.00	127,320.00	124,506.00	66,442.00
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	24,910.00	127,320.00	127,888.00	66,463.00



# Trustees' Financial Summary

FY2010-11

Submit ID: 0076-02948559

05 Carbon County  
0076 Belfry K-12 Schools

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	353.00		478.00	
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>	353.00		478.00	
<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)	353.00		478.00	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	353.00		478.00	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	353.00		478.00	



# Trustees' Financial Summary

FY2010-11

Submit ID: 0076-02948559

05 Carbon County  
0076 Belfry K-12 Schools

## 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)
<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	TOTAL ASSETS AND OTHER DEBITS				
<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	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
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

FY2010-11

Submit ID: 0076-02948559

05 Carbon County  
0076 Belfry K-12 Schools

## Balance Sheet

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)	4,297.00	549,745.00		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)		16,707.33		
05	Due From Other Governments (180)		8,206.00		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)		20,000.00		
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	4,297.00	594,658.33		
<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)	4,297.00	594,658.33		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	4,297.00	594,658.33		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	4,297.00	594,658.33		



# Trustees' Financial Summary

FY2010-11

Submit ID: 0076-02948559

05 Carbon County  
0076 Belfry K-12 Schools

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	195.00	81.00		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)		1,847.00		
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)				
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>	195.00	1,928.00		
<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)		1,847.00		
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>		1,847.00		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	195.00	81.00		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	195.00	81.00		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	195.00	1,928.00		





# Trustees' Financial Summary

FY2010-11

Submit ID: 0076-02948559

05 Carbon County  
0076 Belfry K-12 Schools

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (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)				
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>					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2010-11

Submit ID: 0076-02948559

05 Carbon County  
0076 Belfry K-12 Schools

## 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)
<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)				
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>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2010-11

Submit ID: 0076-02948559

05 Carbon County  
0076 Belfry K-12 Schools

## 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))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			7,387.00	
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)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			7,387.00	
<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)				
45	Assets Held in Trusts			7,387.00	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			7,387.00	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			7,387.00	



# Trustees' Financial Summary

FY2010-11

Submit ID: 0076-02948559

05 Carbon County  
0076 Belfry K-12 Schools

## Balance Sheet

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)				
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>				



# Trustees' Financial Summary

FY2010-11

Submit ID: 0076-02948559

05 Carbon County  
0076 Belfry K-12 Schools

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (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>					
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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FY2010-11

Submit ID: 0076-02948559

05 Carbon County  
0076 Belfry K-12 Schools

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (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	TOTAL ASSETS AND OTHER DEBITS				
<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	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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FY2010-11

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05 Carbon County  
0076 Belfry K-12 Schools

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

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

PRC Revenue	2010 Value	2011 Value
1111 District Levy - Real Property	29,279.53	43,031.00
1112 District Levy - Personal Property	1,094.58	1,904.00
1114 District Levy - Pers Prop/Mobile Homes	244.00	519.00
1190 Penalties and Interest on Taxes	398.76	222.00
1510 Interest Earnings	4,015.09	2,440.00
1900 Other Revenue from Local Sources	2,167.66	757.00
3110 Direct State Aid	319,333.99	272,460.73
3111 Quality Educator	38,785.50	38,526.93
3113 Indian Education For All	1,550.40	1,366.80
3114 American Indian Achievement Gap	200.00	200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	9,609.29	10,576.67
3444 State School Block Grant	42,821.72	43,147.17
3460 Montana Oil and Gas Tax	420,639.45	490,911.00
3730 HB645 State Special Education Allowable Costs	575.07	441.69
6100 Material Prior Period Revenue Adjustments	0.00	-8,891.50
7800 ARRA - State Fiscal Stabilization Fund	22,512.34	30,743.79
7810 Education Jobs Fund	0.00	25,697.99
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>893,227.38</b>	<b>954,054.27</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	289,613.13	192,544.22
2XX Personal Services - Employee Benefits	56,953.51	54,855.00
3XX Purchased Professional and Technical Services	1,507.57	2,763.00
4XX Purchased Property Services	0.00	1,996.00
5XX Other Purchased Services	4,247.56	2,699.00
6XX Supplies and Materials	42,705.97	37,433.00
7XX Property and Equipment Acquisition	1,450.00	15,900.00
810 Dues and Fees	6,950.04	420.00
8XX Other Expenditures	8,117.07	0.00
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	6,845.02	13,512.00
2XX Personal Services - Employee Benefits	66.65	73.00
5XX Other Purchased Services	2,829.00	2,829.00
<b>221X Improvement of Instruction Services</b>		
1XX Personal Services - Salaries	0.00	19,203.00
3XX Purchased Professional and Technical Services	0.00	3,538.00
6XX Supplies and Materials	0.00	1,255.00



# Trustees' Financial Summary

FY2010-11

Submit ID: 0076-02948559

05 Carbon County  
0076 Belfry K-12 Schools

## 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	2010 Value	2011 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>222X Educational Media Services</b>			
			1XX Personal Services - Salaries	16,485.87	0.00
			2XX Personal Services - Employee Benefits	3,815.80	6,048.00
			6XX Supplies and Materials	217.80	1,103.00
			810 Dues and Fees	75.00	0.00
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	51,922.75	19,205.00
			2XX Personal Services - Employee Benefits	5,087.96	7,576.00
			3XX Purchased Professional and Technical Services	0.00	7,117.00
			5XX Other Purchased Services	2,526.71	2,912.00
			6XX Supplies and Materials	512.29	128.00
			810 Dues and Fees	2,473.50	3,795.00
			8XX Other Expenditures	503.43	0.00
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	22,162.72	24,448.00
			2XX Personal Services - Employee Benefits	146.94	6,885.00
			5XX Other Purchased Services	0.00	433.00
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	24,457.49	25,688.00
			2XX Personal Services - Employee Benefits	162.01	127.00
			3XX Purchased Professional and Technical Services	637.74	275.00
			5XX Other Purchased Services	1,728.28	3,932.00
			6XX Supplies and Materials	195.96	3,185.00
			810 Dues and Fees	4,278.00	0.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	68,921.13	68,288.00
			2XX Personal Services - Employee Benefits	24,069.18	22,163.00
			3XX Purchased Professional and Technical Services	0.00	5,040.00
			4XX Purchased Property Services	69,243.73	55,328.00
			5XX Other Purchased Services	10,250.19	8,879.00
			6XX Supplies and Materials	13,507.55	30,507.00
			7XX Property and Equipment Acquisition	0.00	20,000.00
			810 Dues and Fees	320.50	517.00
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	13,946.79	20,000.00
			2XX Personal Services - Employee Benefits	3,036.16	5,362.00
			6XX Supplies and Materials	323.97	1,000.00
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	1,120.20	861.00
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	32,649.97	32,406.00





# Trustees' Financial Summary

FY2010-11

Submit ID: 0076-02948559

05 Carbon County  
0076 Belfry K-12 Schools

## 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	2010 Value	2011 Value
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	4,560.56	4,553.00
			5XX Other Purchased Services	0.00	528.00
			6XX Supplies and Materials	82.70	1,443.00
			8XX Other Expenditures	2,415.16	0.00
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	5,781.00	4,746.00
			2XX Personal Services - Employee Benefits	1,080.90	665.00
			5XX Other Purchased Services	942.53	0.00
			6XX Supplies and Materials	452.99	0.00
			810 Dues and Fees	2,115.00	4,410.00
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	13,692.00	11,852.00
			2XX Personal Services - Employee Benefits	789.67	1,222.00
			5XX Other Purchased Services	693.49	1,080.00
			6XX Supplies and Materials	2,168.16	0.00
			810 Dues and Fees	3,233.00	50.00
			8XX Other Expenditures	342.12	0.00
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	22,512.34	30,743.79
	<b>781 Education Jobs Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	25,697.99
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	30,352.17	43,135.00
			2XX Personal Services - Employee Benefits	18,018.46	27,351.00
			6XX Supplies and Materials	0.00	16,934.00
<b>390 STATE VO-ED</b>					
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials	83.58	0.00
<b>940</b>					
	<b>999 Undistributed</b>				
		<b>9999 Undistributed</b>			
			971 Residual Equity Transfers Out	0.00	16,707.33



# Trustees' Financial Summary

FY2010-11

Submit ID: 0076-02948559

05 Carbon County

0076 Belfry K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

905,380.97

923,346.33

### Schedule Of Changes Worksheet

Beginning Fund Balance						188,463.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						954,054.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						923,346.33	(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)						219,171.67	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0076-02948559

05 Carbon County  
0076 Belfry K-12 Schools

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

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

PRC Revenue	2010 Value	2011 Value
1110 District Tax Levy	0.00	23,307.00
1111 District Levy - Real Property	12,524.54	0.00
1112 District Levy - Personal Property	2,365.87	995.00
1113 District Levy - Heavy Motor Vehicles	0.68	0.00
1114 District Levy - Pers Prop/Mobile Homes	421.53	218.00
1190 Penalties and Interest on Taxes	150.08	110.00
1510 Interest Earnings	933.40	1,221.00
1900 Other Revenue from Local Sources	149.20	53.00
2220 County On-Schedule Trans Reimb	9,757.35	7,960.00
3210 State On-Schedule Trans Reimb	9,757.35	7,959.60
3444 State School Block Grant	698.14	703.45
3460 Montana Oil and Gas Tax	131,866.52	247,336.00
6100 Material Prior Period Revenue Adjustments	0.00	-0.25
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>168,624.66</b>	<b>289,862.80</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	0.00	10,260.00
2XX Personal Services - Employee Benefits	0.00	3,103.00
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	6,250.01	6,422.00
2XX Personal Services - Employee Benefits	41.45	32.00
<b>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	2,261.83	2,052.00
5XX Other Purchased Services	1,832.00	2,230.00
6XX Supplies and Materials	58.67	250.00
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	15,260.45	14,342.00
2XX Personal Services - Employee Benefits	1,222.77	862.00
4XX Purchased Property Services	6,391.33	3,542.00
6XX Supplies and Materials	7,343.64	6,176.00
810 Dues and Fees	0.00	384.00
<b>999 Undistributed</b>		
<b>9999 Undistributed</b>		
971 Residual Equity Transfers Out	115,000.00	231,139.00



# Trustees' Financial Summary

FY2010-11

Submit ID: 0076-02948559

05 Carbon County

0076 Belfry K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

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

155,662.15

280,794.00

### Schedule Of Changes Worksheet

Beginning Fund Balance						27,060.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						289,862.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						280,794.00	(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)						36,129.00	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0076-02948559

05 Carbon County  
0076 Belfry K-12 Schools

## 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	2010 Value	2011 Value
1111 District Levy - Real Property	321.40	49.00
1112 District Levy - Personal Property	464.98	7.00
1113 District Levy - Heavy Motor Vehicles	0.17	0.00
1114 District Levy - Pers Prop/Mobile Homes	90.12	12.00
1190 Penalties and Interest on Taxes	29.54	183.00
1510 Interest Earnings	4,116.13	2,147.00
3460 Montana Oil and Gas Tax	21,899.34	0.00
6100 Material Prior Period Revenue Adjustments	0.00	-0.09
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>26,921.68</b>	<b>2,397.91</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>0.00</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance					281,096.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,397.91	(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)					283,494.00	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0076-02948559

05 Carbon County  
0076 Belfry K-12 Schools

## 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	2010 Value	2011 Value
1510 Interest Earnings	19.86	20.00
1611 National School Lunch Program	0.00	1,587.00
1900 Other Revenue from Local Sources	1,096.63	0.00
3220 State Food Services Match	39.10	58.00
4100 Federal Miscellaneous Grants - Direct from Feds	22,052.35	0.00
4550 Federal Child Nutrition	0.00	12,549.00
6100 Material Prior Period Revenue Adjustments	0.00	0.39
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	23,207.94	14,214.39

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

PRC Program Function Object	2010 Value	2011 Value
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	16,954.33	12,943.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	16,954.33	12,943.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	6,253.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,214.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	12,943.00	(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)	7,525.00	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0076-02948559

05 Carbon County  
0076 Belfry K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

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

PRC Revenue	2010 Value	2011 Value
1110 District Tax Levy	1,398.50	43.00
1112 District Levy - Personal Property	54.96	23.00
1114 District Levy - Pers Prop/Mobile Homes	8.22	8.00
1190 Penalties and Interest on Taxes	2.18	4.00
1510 Interest Earnings	104.85	197.00
1900 Other Revenue from Local Sources	4.56	0.00
3460 Montana Oil and Gas Tax	16,561.41	6,474.00
6100 Material Prior Period Revenue Adjustments	0.00	-0.07
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>18,134.68</b>	<b>6,748.93</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>0.00</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		18,154.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		6,748.93	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		24,903.00	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0076-02948559

05 Carbon County  
0076 Belfry K-12 Schools

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

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	1,627.21	998.00
1900 Other Revenue from Local Sources	1,340.21	0.00
2240 County Retirement Distribution	98,833.89	94,060.00
6100 Material Prior Period Revenue Adjustments	-5,988.42	3,683.20
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>95,812.89</b>	<b>98,741.20</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	45,266.37	35,836.00
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	1,634.24	2,100.00
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	2,930.17	2,875.00
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	6,627.41	2,732.00
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	3,331.51	7,972.00
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	4,829.96	4,775.00
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	8,731.25	8,254.00
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	1,786.85	1,688.00
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	1,569.49	529.00
<b>391 State Career &amp; Technical Ed Entitlement - Agriculture</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	4,823.44	4,953.00
<b>710 School Sponsored Extracurricular Activities</b>		
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	748.30	561.00
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	1,991.68	1,672.00
<b>910 Food Services</b>		





# Trustees' Financial Summary

FY2010-11

Submit ID: 0076-02948559

05 Carbon County  
0076 Belfry K-12 Schools

## 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	2010 Value	2011 Value
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	4,702.96	5,697.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>88,973.63</u>	<u>79,644.00</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance					108,222.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					98,741.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					79,644.00	(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)					127,320.00	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0076-02948559

05 Carbon County  
0076 Belfry K-12 Schools

## 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	2011 Value
<b>139 21st Century Community Learning</b>	
4340 Title IV, Part B, 21st Century Community Learning Centers	11,870.00
<b>140 21st Century Community Learning</b>	
4340 Title IV, Part B, 21st Century Community Learning Centers	41,508.00
<b>320 Title I - Schoolwide</b>	
4200 Title I, Part A, Improving Basic Programs	31,261.00
<b>370 Deferred Maintenance &amp; Energy Efficiency</b>	
3700 Deferred Maintenance & Energy Efficiency Improvements	2,008.00
<b>390 STATE VO-ED</b>	
3900 State Career & Technical Ed Entitlement	2,015.00
<b>452 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,523.00
<b>888 Aggregate Reim/Indirects</b>	
1510 Interest Earnings	803.00
6100 Material Prior Period Revenue Adjustments	18,792.43
<b>888 Subtotal</b>	19,595.43
 <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	 109,780.43

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

PRC Program Function Object	2011 Value
<b>139 21st Century Community Learning</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	200.00
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	492.00
<b>434 Title IV, Part B, 21st Century Community Learning Centers</b>	
<b>1XXX Instruction</b>	
2XX Personal Services - Employee Benefits	458.00
6XX Supplies and Materials	11,212.00
<b>139 Subtotal</b>	12,362.00
<b>140 21st Century Community Learning</b>	
<b>434 Title IV, Part B, 21st Century Community Learning Centers</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	25,873.00



# Trustees' Financial Summary

FY2010-11

Submit ID: 0076-02948559

05 Carbon County  
0076 Belfry K-12 Schools

## 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	2011 Value
<b>140 21st Century Community Learning</b>	
<b>434 Title IV, Part B, 21st Century Community Learning Centers</b>	
<b>1XXX Instruction</b>	
2XX Personal Services - Employee Benefits	3,907.00
3XX Purchased Professional and Technical Services	3,430.00
5XX Other Purchased Services	1,117.00
6XX Supplies and Materials	6,858.00
<b>27XX Student Transportation Services</b>	
2XX Personal Services - Employee Benefits	38.00
5XX Other Purchased Services	285.00
<b>140 Subtotal</b>	41,508.00
<b>320 Title I - Schoolwide</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	28,395.00
2XX Personal Services - Employee Benefits	2,866.00
<b>320 Subtotal</b>	31,261.00
<b>370 Deferred Maintenance &amp; Energy Efficiency</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
3XX Purchased Professional and Technical Services	2,831.00
<b>370 Deferred Maintenance &amp; Energy Efficiency Improvements</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
3XX Purchased Professional and Technical Services	9,142.00
<b>370 Subtotal</b>	11,973.00
<b>390 STATE VO-ED</b>	
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	439.00
8XX Other Expenditures	369.00
<b>390 Subtotal</b>	808.00
<b>451 Vo Ed Carl D Perkins-Comp</b>	
<b>439 Title I, Part G, School Improvement</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	1,250.00
<b>452 Vo Ed Carl Perkins Basic Grant</b>	
<b>451 Carl Perkins (Federal Vo-Ed) - Basic Grant</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	273.00



# Trustees' Financial Summary

FY2010-11

Submit ID: 0076-02948559

05 Carbon County  
0076 Belfry K-12 Schools

## 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	2011 Value
888 Aggregate Reim/Indirects	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	2,179.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	101,614.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	116,339.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	109,780.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	101,614.00	(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)	124,506.00	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
139 21st Century Community Learning	11,870.00	12,362.00	-492.00
140 21st Century Community Learning	41,508.00	41,508.00	0.00
320 Title I - Schoolwide	31,261.00	31,261.00	0.00
370 Deferred Maintenance & Energy Efficiency	2,008.00	11,973.00	-9,965.00
390 STATE VO-ED	2,015.00	808.00	1,207.00
451 Vo Ed Carl D Perkins-Comp	0.00	1,250.00	-1,250.00
452 Vo Ed Carl Perkins Basic Grant	1,523.00	273.00	1,250.00
888 Aggregate Reim/Indirects	19,595.43	2,179.00	17,416.43
<b>Total</b>	109,780.43	101,614.00	8,166.43



# Trustees' Financial Summary

FY2010-11

Submit ID: 0076-02948559

05 Carbon County  
0076 Belfry K-12 Schools

## 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	2010 Value	2011 Value
1111 District Levy - Real Property	3,984.45	123.00
1112 District Levy - Personal Property	156.59	66.00
1114 District Levy - Pers Prop/Mobile Homes	23.40	22.00
1190 Penalties and Interest on Taxes	6.15	47.00
1510 Interest Earnings	370.27	458.00
1900 Other Revenue from Local Sources	12.99	0.00
3460 Montana Oil and Gas Tax	47,184.46	18,444.00
6100 Material Prior Period Revenue Adjustments	0.00	-0.28
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>51,738.31</b>	<b>19,159.72</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	200.00	1,200.00
2XX Personal Services - Employee Benefits	0.00	28.00
4XX Purchased Property Services	0.00	840.00
6XX Supplies and Materials	794.43	6,325.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>994.43</b>	<b>8,393.00</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	55,675.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19,159.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,393.00	(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)	66,442.00	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0076-02948559

05 Carbon County  
0076 Belfry K-12 Schools

## 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	2010 Value	2011 Value
1311 Driver's Education Fees	175.00	0.00
1510 Interest Earnings	5.17	3.00
1900 Other Revenue from Local Sources	350.00	0.00
6100 Material Prior Period Revenue Adjustments	0.00	4,999.93
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>530.17</b>	<b>5,002.93</b>

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	960.03	0.00
2XX Personal Services - Employee Benefits	141.98	0.00
6XX Supplies and Materials	168.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>1,270.01</b>	<b>0.00</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	-4,649.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,002.93	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	353.00	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0076-02948559

05 Carbon County  
0076 Belfry K-12 Schools

## 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	2010 Value	2011 Value
1510 Interest Earnings	5.50	4.00
1910 Rentals	307.00	0.00
6100 Material Prior Period Revenue Adjustments	0.00	0.21
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>312.50</b>	<b>4.21</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>0.00</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance					473.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					478.00	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0076-02948559

05 Carbon County  
0076 Belfry K-12 Schools

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

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	48.03	35.00
3281 State Technology Aid	850.83	805.27
6100 Material Prior Period Revenue Adjustments	0.00	-0.32
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	898.86	839.95

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

PRC Program Function Object	2010 Value	2011 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	3,457.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	839.95	(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)	4,297.00	(5)





# Trustees' Financial Summary

FY2010-11

Submit ID: 0076-02948559

05 Carbon County  
0076 Belfry K-12 Schools

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

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	6,526.86	3,658.00
6100 Material Prior Period Revenue Adjustments	0.00	-8,278.56
9710 Residual Equity Transfers In	115,000.00	231,139.00
<b>940</b>		
9710 Residual Equity Transfers In	0.00	16,707.33
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	121,526.86	243,225.77

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	1,616.97	0.00
2XX Personal Services - Employee Benefits	0.00	28,645.00
4XX Purchased Property Services	3,818.16	14,271.00
5XX Other Purchased Services	0.00	6,285.00
6XX Supplies and Materials	29,565.29	37,241.00
7XX Property and Equipment Acquisition	0.00	28,196.00
8XX Other Expenditures	1,500.00	0.00
<b>23XX Support Services - General Administration</b>		
3XX Purchased Professional and Technical Services	0.00	3,905.00
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	0.00	3,630.00
4XX Purchased Property Services	76,976.80	7,011.00
6XX Supplies and Materials	801.48	0.00
7XX Property and Equipment Acquisition	0.00	7,288.00
<b>710 School Sponsored Extracurricular Activities</b>		
<b>34XX Extracurricular - Activities</b>		
8XX Other Expenditures	4,735.74	2,696.00
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
6XX Supplies and Materials	16,185.58	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	135,200.02	139,168.00



# Trustees' Financial Summary

FY2010-11

Submit ID: 0076-02948559

05 Carbon County  
0076 Belfry K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 29 - Flexibility Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						490,600.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						243,225.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						139,168.00	(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)						594,658.33	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0076-02948559

05 Carbon County  
0076 Belfry K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 60 - Building Fund

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	2.84	1.00
6100 Material Prior Period Revenue Adjustments	0.00	0.34
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2.84	1.34

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

PRC Program Function Object	2010 Value	2011 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	193.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1.34	(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)	195.00	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0076-02948559

05 Carbon County  
0076 Belfry K-12 Schools

## 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	2010 Value	2011 Value
1111 District Levy - Real Property	0.07	0.00
1114 District Levy - Pers Prop/Mobile Homes	18.75	5.00
1190 Penalties and Interest on Taxes	6.58	2.00
1510 Interest Earnings	0.80	1.00
6100 Material Prior Period Revenue Adjustments	0.00	-0.44
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>26.20</b>	<b>7.56</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>0.00</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance						73.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						7.56	(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)						81.00	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0076-02948559

05 Carbon County  
0076 Belfry K-12 Schools

## 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	2010 Value	2011 Value
1XXX Revenues from Student Activities	27,175.73	21,496.00
6100 Material Prior Period Revenue Adjustments	-324.77	0.18
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	26,850.96	21,496.18

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

PRC Program Function Object	2010 Value	2011 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	28,664.89	26,744.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	28,664.89	26,744.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	12,634.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	21,496.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	26,744.00	(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)	7,387.00	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0076-02948559

05 Carbon County  
0076 Belfry K-12 Schools

## Detail Expenditure

Fund	Account	Description	2010 Value	2011 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	13,946.79	20,000.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	32,649.97	32,406.00
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	296,766.85	248,986.00
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	20,664.47	21,831.65
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	836.95	1,139.54
XX	XXX 26XX 41X	Energy Utility Services	38,031.74	0.00
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

FY2010-11

Submit ID: 0076-02948559

05 Carbon County  
0076 Belfry K-12 Schools

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	7,831.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	7,831.20

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,610.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	11,276.92
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	27,223.00
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 FY2013 Maximum Budget: 100%**



# Trustees' Financial Summary

FY2010-11

Submit ID: 0076-02948559

05 Carbon County  
0076 Belfry K-12 Schools

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	20,000.00	0.00	0.00	0.00	
280	1XXX	2XX	5,362.00	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	1,000.00	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	861.00	0.00	0.00	0.00	
<b>Totals</b>			27,223.00	0.00	0.00	0.00	27,223.00

*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 FY11.





# Trustees' Financial Summary

FY2010-11

Submit ID: 0076-02948559

05 Carbon County

0076 Belfry K-12 Schools

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	354,955.69	0.00	0.00	0.00	354,955.69
Buildings	425,782.00	0.00	0.00	0.00	425,782.00
Machinery and Equipment	239,496.50	0.00	0.00	0.00	239,496.50
Totals at Historical Cost	1,020,234.19	0.00	0.00	0.00	1,020,234.19
Governmental Activities, Capital Assets, net	1,020,234.19	0.00	0.00	0.00	1,020,234.19

\* 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 FY2011	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2011			

\*\*\* Has comment.



# Trustees' Financial Summary

FY2010-11

Submit ID: 0076-02948559

05 Carbon County

0076 Belfry K-12 Schools

## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2010)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2011) [a + b - c - d]	Current Portion Due FY2012	Long-Term Portion Due FY2013-
<b>Governmental Activities*</b>							
Compensated Absences	19,597.60	0.00	0.00	0.00	19,597.60	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	19,597.60	0.00	0.00	0.00	19,597.60	0.00	0.00

\* 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.