



Trustees' Financial Summary

FY2010-11

Submit ID: 0291-36550571

14 Fergus County

0291 Winifred 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: Ann Econom

Phone #: (406) 462-5420

(Signature)

(Date)

Chair, Board of Trustees: Robert Bold

(Signature)

(Date)

County Superintendent: Rhonda Long

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

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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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
001	AAON INVESTMENT	LOCAL	2010-2011	
011	Vocational Agriculture-76	LOCAL	09-10	
036	Vo Ed Family & Consumer Science	STATE	2010-2011	State
100	Indian Education	STATE		
210	Title I, Part A, Improving Basic Programs	FEDERAL	2009-2010	84.010A
211	Title I Improving Basic Programs	FEDERAL	2010-2011	84.010A
310	Title II Part A	FEDERAL	2009-2010	84.367
311	Title II Part A	FEDERAL	2010-2011	84.367
366	State OTO Capital Invest & Deferred Maintenance	STATE		state
367	State OTO FullTime Kindergarten Startup	STATE		state
372	Quality Schools Facility Grant	STATE		NA
390	Vo Ed Agriculture	STATE	2009-2010	State
391	Vo Ed Agriculture	STATE	2010-2011	State
511	Vo Ed Carl Perkins Basic Grant	FEDERAL	2010-2011	84.048A
738	Rural Low Income (Title VI-B-2)	FEDERAL	2008-2009	84.358B
739	Rural Low Income (Title VI-B-2)	FEDERAL	2009-2010	84.358B
740	Rural Low Income (Title VI-B-2)	FEDERAL	2010-2011	84.358B
750	ARRA - IDEA Part B (Trans from Coop)	FEDERAL	09-10	84.931
751	IDEA Part B (Trans from Coop)	FEDERAL	2010-2011	84.027A
752	ARRA - Title I Part A	FEDERAL	2010-2011	84.389
764	State OTO Weatherization & Deferred Maintenance	STATE	State	state
801	Indirect Cost Pool Revenue	LOCAL	2010-2011	



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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)	160,741.32	29,055.01	351,887.74	8,974.93
02	Taxes Receivable - Real and Personal (120-149)	33,781.57	3,540.93	973.20	
03	Taxes Receivable - Protested (150-159)	766.55	7.83	47.96	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	195,289.44	32,603.77	352,908.90	8,974.93
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	34,548.12	3,548.76	1,021.16	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	34,548.12	3,548.76	1,021.16	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	12,492.07			
48	Fund Balance for Budget (961-970)	148,249.25	29,055.01	351,887.74	8,974.93
52	TOTAL FUND BALANCE/EQUITY	160,741.32	29,055.01	351,887.74	8,974.93
53	TOTAL LIABILITIES AND FUND BALANCE	195,289.44	32,603.77	352,908.90	8,974.93



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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)		55,360.37	66,381.43	
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)			22,145.13	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		55,360.37	88,526.56	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			69.42	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			69.42	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			2,218.95	
48	Fund Balance for Budget (961-970)		55,360.37	86,238.19	
52	TOTAL FUND BALANCE/EQUITY		55,360.37	88,457.14	
53	TOTAL LIABILITIES AND FUND BALANCE		55,360.37	88,526.56	



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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)	12,379.38		19,957.14	9,677.04
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)	1,061.82			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	13,441.20		19,957.14	9,677.04
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)	13,441.20		19,957.14	9,677.04
52	TOTAL FUND BALANCE/EQUITY	13,441.20		19,957.14	9,677.04
53	TOTAL LIABILITIES AND FUND BALANCE	13,441.20		19,957.14	9,677.04



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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				



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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)	114,455.07	12,666.48		
02	Taxes Receivable - Real and Personal (120-149)	1,166.28	0.09		
03	Taxes Receivable - Protested (150-159)	26.31			
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	115,647.66	12,666.57		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,192.59			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,192.59			
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)	114,455.07	12,666.57		
52	TOTAL FUND BALANCE/EQUITY	114,455.07	12,666.57		
53	TOTAL LIABILITIES AND FUND BALANCE	115,647.66	12,666.57		



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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)	6,240.82	252,393.38		
02	Taxes Receivable - Real and Personal (120-149)		2,700.13		
03	Taxes Receivable - Protested (150-159)		60.90		
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	6,240.82	255,154.41		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		2,761.03		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		2,761.03		
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)	6,240.82	252,393.38		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	6,240.82	252,393.38		
53	TOTAL LIABILITIES AND FUND BALANCE	6,240.82	255,154.41		



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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				



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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)			11,443.18	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
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			11,443.18	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
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)			11,443.18	
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			11,443.18	
53	TOTAL LIABILITIES AND FUND BALANCE			11,443.18	



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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)	2,772.45		37,081.89	
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	2,772.45		37,081.89	
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	2,772.45		37,081.89	
52	TOTAL FUND BALANCE/EQUITY	2,772.45		37,081.89	
53	TOTAL LIABILITIES AND FUND BALANCE	2,772.45		37,081.89	



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	35,772.78	62,106.91		
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	35,772.78	62,106.91		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	35,772.78	62,106.91		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	35,772.78	62,106.91		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	35,772.78	62,106.91		



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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				



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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				



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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	204,491.99	191,604.66
1112 District Levy - Personal Property	23,566.44	33,271.02
1114 District Levy - Pers Prop/Mobile Homes	2,931.22	3,489.59
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	10,137.49	29,779.68
1190 Penalties and Interest on Taxes	1,038.66	1,851.11
1510 Interest Earnings	2,196.47	2,268.84
1900 Other Revenue from Local Sources	0.00	80.00
3110 Direct State Aid	353,645.58	326,246.37
3111 Quality Educator	37,389.22	36,859.91
3113 Indian Education For All	1,856.40	1,897.20
3115 State Spec Ed Allowable Cost Pymt to Districts	11,446.36	12,235.64
3117 State Tuition for State Placement	2,373.72	2,342.16
3120 State Guaranteed Tax Base Aid	158,480.88	162,796.08
3444 State School Block Grant	49,057.69	49,430.53
3460 Montana Oil and Gas Tax	1,530.32	2,714.04
3730 HB645 State Special Education Allowable Costs	685.01	730.49
4800 Federal Revenue in Lieu of Taxes	342.92	237.25
6100 Material Prior Period Revenue Adjustments	-824.41	0.00
7800 ARRA - State Fiscal Stabilization Fund	24,931.23	36,812.83
7810 Education Jobs Fund	0.00	30,770.95
9710 Residual Equity Transfers In	69.86	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	885,347.05	925,418.35

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	363,950.22	309,907.00
2XX Personal Services - Employee Benefits	68,512.74	71,739.48
3XX Purchased Professional and Technical Services	2,054.78	7,161.64
4XX Purchased Property Services	1,895.62	3,100.38
5XX Other Purchased Services	204.45	40.80
6XX Supplies and Materials	24,049.34	28,429.11
810 Dues and Fees	4,914.28	1,120.28
8XX Other Expenditures	3,976.80	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	9,386.64	7,506.67
2XX Personal Services - Employee Benefits	62.09	55.40
5XX Other Purchased Services	165.50	0.00
6XX Supplies and Materials	493.37	580.40



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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	2010 Value	2011 Value
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
			810 Dues and Fees	30.00	0.00
	22XX Educational Media Services				
			1XX Personal Services - Salaries	36,650.04	37,749.96
			2XX Personal Services - Employee Benefits	6,242.49	6,245.65
			6XX Supplies and Materials	1,106.53	712.12
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	59,604.40	65,384.99
			2XX Personal Services - Employee Benefits	8,009.45	10,333.83
			3XX Purchased Professional and Technical Services	388.33	250.36
			5XX Other Purchased Services	11,123.74	9,260.15
			6XX Supplies and Materials	2,196.67	4,302.65
			810 Dues and Fees	5,087.50	2,687.41
			8XX Other Expenditures	3,164.04	5,461.08
	25XX Support Services - Business				
			1XX Personal Services - Salaries	24,668.11	26,769.75
			2XX Personal Services - Employee Benefits	164.32	166.07
			5XX Other Purchased Services	988.46	1,190.00
			6XX Supplies and Materials	956.98	942.16
			810 Dues and Fees	70.00	2,575.00
			8XX Other Expenditures	150.00	0.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	42,523.03	41,969.10
			2XX Personal Services - Employee Benefits	3,565.17	3,395.07
			4XX Purchased Property Services	37,012.86	45,427.70
			5XX Other Purchased Services	6,929.08	7,882.80
			6XX Supplies and Materials	19,604.46	19,011.72
			810 Dues and Fees	31.00	235.00
			8XX Other Expenditures	762.15	121.15
	27XX Student Transportation Services				
			4XX Purchased Property Services	511.19	2,410.00
			6XX Supplies and Materials	0.00	3,158.68
			8XX Other Expenditures	0.00	49.50
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	15,830.31	18,061.01
			2XX Personal Services - Employee Benefits	104.58	116.19
			3XX Purchased Professional and Technical Services	0.00	100.00
			6XX Supplies and Materials	955.79	2,829.00
			810 Dues and Fees	1,485.71	0.00
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	11,908.55	13,933.55
	390 State Career & Technical Ed Entitlement - Undistributed				



Trustees' Financial Summary

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14 Fergus County
0291 Winifred 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
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			5XX Other Purchased Services	1,594.79	9.00
			6XX Supplies and Materials	1,237.45	433.61
			8XX Other Expenditures	0.00	136.79
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	2,680.92	2,120.58
			2XX Personal Services - Employee Benefits	222.92	201.17
			5XX Other Purchased Services	279.00	1,104.90
			6XX Supplies and Materials	149.84	55.00
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	5,470.99	5,455.30
			2XX Personal Services - Employee Benefits	32.14	36.55
			5XX Other Purchased Services	2,809.52	1,318.47
			6XX Supplies and Materials	416.05	363.37
			810 Dues and Fees	2,473.83	0.00
			8XX Other Expenditures	208.00	1,465.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	8,502.44	6,023.24
			2XX Personal Services - Employee Benefits	630.53	642.21
			5XX Other Purchased Services	66.67	45.90
			6XX Supplies and Materials	0.00	940.48
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	17,921.60	14,874.74
			2XX Personal Services - Employee Benefits	328.82	795.51
			5XX Other Purchased Services	1,413.83	1,497.01
			6XX Supplies and Materials	3,749.12	1,794.66
			810 Dues and Fees	1,790.00	0.00
			8XX Other Expenditures	2,045.80	3,832.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	24,931.23	36,812.83
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	30,770.95
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	24,394.05	26,002.91
			2XX Personal Services - Employee Benefits	1,942.19	2,107.47
			4XX Purchased Property Services	0.00	1,529.12
			5XX Other Purchased Services	145.00	147.90



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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	2010 Value	2011 Value
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	0.00	10,801.88
			8XX Other Expenditures	0.00	25.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	1,258.02	1,800.00
		9999 Undistributed			
			971 Residual Equity Transfers Out	5,000.00	3,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				893,185.52	918,516.36

Schedule Of Changes Worksheet

Beginning Fund Balance					141,347.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					925,418.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					918,516.36	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	12,492.07	Less Last Year	0.00	(4b)	12,492.07	
					12,492.07	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					160,741.32	(5)



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14 Fergus County
0291 Winifred 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	1,204.65	0.00
1111 District Levy - Real Property	225.98	22,885.23
1112 District Levy - Personal Property	240.13	3,084.40
1114 District Levy - Pers Prop/Mobile Homes	28.55	274.01
1190 Penalties and Interest on Taxes	2.28	42.38
1510 Interest Earnings	320.49	142.65
1900 Other Revenue from Local Sources	0.02	0.00
2220 County On-Schedule Trans Reimb	28,414.83	27,528.00
3210 State On-Schedule Trans Reimb	28,414.83	27,528.00
3445 State Combined Fund School Block Grant	0.00	6,207.34
3460 Montana Oil and Gas Tax	658.35	206.39
4800 Federal Revenue in Lieu of Taxes	3.49	26.99
6100 Material Prior Period Revenue Adjustments	-221.02	0.00

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	59,292.58	87,925.39
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	36,217.65	37,125.55
2XX Personal Services - Employee Benefits	2,387.32	2,461.00
4XX Purchased Property Services	13,440.54	6,396.66
5XX Other Purchased Services	11,091.46	7,040.50
6XX Supplies and Materials	22,008.10	21,119.79
810 Dues and Fees	50.00	0.00
8XX Other Expenditures	460.00	786.50

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	85,655.07	74,930.00
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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						16,059.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						87,925.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						74,930.00	(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)						29,055.01	(5)



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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	13,170.08	5,885.58
1112 District Levy - Personal Property	3,608.93	1,651.45
1114 District Levy - Pers Prop/Mobile Homes	485.16	135.06
1190 Penalties and Interest on Taxes	72.74	120.65
1510 Interest Earnings	4,354.89	4,661.87
3460 Montana Oil and Gas Tax	109.91	110.49
4800 Federal Revenue in Lieu of Taxes	21.45	5.96
6100 Material Prior Period Revenue Adjustments	-1,650.22	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	20,172.94	12,571.06

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance					339,316.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					12,571.06	(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)					351,887.74	(5)



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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	61.39	67.98
1611 National School Lunch Program	7,914.80	8,072.95
1632 Daily Adult Sales	552.50	615.00
1900 Other Revenue from Local Sources	0.00	75.36
3220 State Food Services Match	76.54	96.20
4550 Federal Child Nutrition	16,642.20	17,122.86
4552 Fresh Fruit And Vegetable	0.00	1,849.63
6100 Material Prior Period Revenue Adjustments	-33.11	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	25,214.32	27,899.98

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

PRC Program Function Object	2010 Value	2011 Value
460 Fresh Fruit And Vegetable		
31XX Food Services		
6XX Supplies and Materials	0.00	1,849.63
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	276.96	0.00
2XX Personal Services - Employee Benefits	23.46	0.00
5XX Other Purchased Services	577.31	90.00
6XX Supplies and Materials	27,776.60	21,037.56
810 Dues and Fees	243.60	0.00
8XX Other Expenditures	128.76	482.36
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	29,026.69	23,459.55



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

Schedule Of Changes Worksheet

Beginning Fund Balance						4,534.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						27,899.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						23,459.55	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						8,974.93	(5)



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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	900.72	776.24
2240 County Retirement Distribution	88,976.93	90,957.51
6100 Material Prior Period Revenue Adjustments	-338.21	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	89,539.44	91,733.75

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		
2XX Personal Services - Employee Benefits	53,033.11	53,758.32
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	1,433.28	1,146.13
222X Educational Media Services		
2XX Personal Services - Employee Benefits	4,972.68	5,232.06
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	8,375.66	9,201.01
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,403.06	3,636.06
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	6,078.02	6,049.99
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	4,538.37	5,124.79
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,335.67	2,632.49
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	363.24	414.25
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	835.59	741.44
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	859.54	843.14
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	1,796.58	1,490.13
910 Food Services		
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	0.00	77.91



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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	3,425.36	3,568.15
	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	69.86	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				91,520.02	93,915.87

Schedule Of Changes Worksheet

Beginning Fund Balance						57,542.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						91,733.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						93,915.87	(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)						55,360.37	(5)



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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	2011 Value
001 AAON INVESTMENT	
1530 Net Increase (Decrease) in the Fair Value of Investments	2,665.42
011 Vocational Agriculture-76	
1510 Interest Earnings	1,219.18
1900 Other Revenue from Local Sources	258,305.19
1910 Rentals	635.00
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	1,145.00
5200 Sale or Compensation for Loss of Assets	2,030.00
011 Subtotal	263,334.37
036 Vo Ed Family & Consumer Science	
3900 State Career & Technical Ed Entitlement	830.58
210 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	263.83
211 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	37,350.35
310 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	3,158.18
311 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	6,504.08
372 Quality Schools Facility Grant	
3720 Quality Schools Facility Grant Program	66,087.28
390 Vo Ed Agriculture	
3900 State Career & Technical Ed Entitlement	1,845.02
391 Vo Ed Agriculture	
3900 State Career & Technical Ed Entitlement	2,918.00
511 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,082.60
738 Rural Low Income (Title VI-B-2)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	11,239.78
739 Rural Low Income (Title VI-B-2)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	2,862.04
750 ARRA - IDEA Part B (Trans from Coop)	
6100 Material Prior Period Revenue Adjustments	27.02
751 IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	20,752.81
752 ARRA - Title I Part A	
7520 ARRA - Title I, Part A	39,971.00



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

Total Current Revenues, Other Financing Sources and Residual Equity
Transfers In: 461,892.36

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

PRC Program Function Object	2011 Value
011 Vocational Agriculture-76	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
4XX Purchased Property Services	1,162.83
5XX Other Purchased Services	29,309.07
6XX Supplies and Materials	5,824.02
7XX Property and Equipment Acquisition	42,000.00
8XX Other Expenditures	580.61
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	2,161.60
4XXX Facilities Acquisition and Construction Services	
4XX Purchased Property Services	29.40
6XX Supplies and Materials	14.97
7XX Property and Equipment Acquisition	220,273.69
8XX Other Expenditures	962.00
011 Subtotal	302,318.19
036 Vo Ed Family & Consumer Science	
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences	
1XXX Instruction	
6XX Supplies and Materials	88.45
396 State Career & Technical Ed Entitlement - Office Occupations	
1XXX Instruction	
6XX Supplies and Materials	742.13
036 Subtotal	830.58
100 Indian Education	
365 Indian Education for All - OTO & Ongoing	
1XXX Instruction	
5XX Other Purchased Services	38.71
210 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
2XX Personal Services - Employee Benefits	209.65
5XX Other Purchased Services	54.18
210 Subtotal	263.83
211 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	



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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	2011 Value
211 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	17,981.21
2XX Personal Services - Employee Benefits	2,226.70
4XX Purchased Property Services	264.42
5XX Other Purchased Services	893.65
6XX Supplies and Materials	15,944.37
8XX Other Expenditures	40.00
	37,350.35
211 Subtotal	
310 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
5XX Other Purchased Services	3,158.18
311 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
5XX Other Purchased Services	6,504.08
366 State OTO Capital Invest & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	5,675.27
7XX Property and Equipment Acquisition	34,715.72
8XX Other Expenditures	248.30
4XXX Facilities Acquisition and Construction Services	
8XX Other Expenditures	65.00
	40,704.29
366 Subtotal	
367 State OTO FullTime Kindergarten Startup	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,349.97
372 Quality Schools Facility Grant	
372 Quality Schools Facility Grant Program	
26XX Operation and Maintenance of Plant Services	
7XX Property and Equipment Acquisition	66,087.28
390 Vo Ed Agriculture	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
5XX Other Purchased Services	1,279.46
6XX Supplies and Materials	440.56
8XX Other Expenditures	125.00



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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	2011 Value
		390 Subtotal		1,845.02
391	Vo Ed Agriculture			
	391 State Career & Technical Ed Entitlement - Agriculture			
	1XXX Instruction			
		5XX Other Purchased Services		728.74
		6XX Supplies and Materials		2,065.26
		8XX Other Expenditures		124.00
		391 Subtotal		2,918.00
511	Vo Ed Carl Perkins Basic Grant			
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant			
	1XXX Instruction			
		5XX Other Purchased Services		186.00
		6XX Supplies and Materials		1,896.60
		511 Subtotal		2,082.60
738	Rural Low Income (Title VI-B-2)			
	437 Title VI, Part B, Subpart 2, Rural Low-Income Schools			
	1XXX Instruction			
		4XX Purchased Property Services		1,695.00
		6XX Supplies and Materials		1,161.28
	26XX Operation and Maintenance of Plant Services			
		6XX Supplies and Materials		1,633.50
		7XX Property and Equipment Acquisition		6,750.00
		738 Subtotal		11,239.78
739	Rural Low Income (Title VI-B-2)			
	437 Title VI, Part B, Subpart 2, Rural Low-Income Schools			
	1XXX Instruction			
		4XX Purchased Property Services		400.00
		6XX Supplies and Materials		529.22
		7XX Property and Equipment Acquisition		1,932.82
		739 Subtotal		2,862.04
751	IDEA Part B (Trans from Coop)			
	456 IDEA, Part B, Children with Disabilities			
	1XXX Instruction			
		2XX Personal Services - Employee Benefits		0.77
750	ARRA - IDEA, Part B			
	1XXX Instruction			
		1XX Personal Services - Salaries		1,257.18
		2XX Personal Services - Employee Benefits		189.37
		6XX Supplies and Materials		19,305.49



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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	2011 Value
751 IDEA Part B (Trans from Coop)	
751 Subtotal	20,752.81
752 ARRA - Title I Part A	
752 ARRA - Title I, Part A	
1XXX Instruction	
1XX Personal Services - Salaries	8,774.90
2XX Personal Services - Employee Benefits	1,077.87
3XX Purchased Professional and Technical Services	212.63
6XX Supplies and Materials	6,404.80
7XX Property and Equipment Acquisition	23,500.80
752 Subtotal	39,971.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	540,276.71

Schedule Of Changes Worksheet

Beginning Fund Balance	164,622.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	461,892.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	540,276.71	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	2,218.95	
Less Last Year	0.00	(4b)
	2,218.95	
	2,218.95	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	88,457.14	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 AAON INVESTMENT	2,665.42	0.00	2,665.42
011 Vocational Agriculture-76	263,334.37	302,318.19	-38,983.82
036 Vo Ed Family & Consumer Science	830.58	830.58	0.00
100 Indian Education	0.00	38.71	-38.71
210 Title I, Part A, Improving Basic Programs	263.83	263.83	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
211 Title I Improving Basic Programs	37,350.35	37,350.35	0.00
310 Title II Part A	3,158.18	3,158.18	0.00
311 Title II Part A	6,504.08	6,504.08	0.00
366 State OTO Capital Invest & Deferred Maintenance	0.00	40,704.29	-40,704.29
367 State OTO FullTime Kindergarten Startup	0.00	1,349.97	-1,349.97
372 Quality Schools Facility Grant	66,087.28	66,087.28	0.00
390 Vo Ed Agriculture	1,845.02	1,845.02	0.00
391 Vo Ed Agriculture	2,918.00	2,918.00	0.00
511 Vo Ed Carl Perkins Basic Grant	2,082.60	2,082.60	0.00
738 Rural Low Income (Title VI-B-2)	11,239.78	11,239.78	0.00
739 Rural Low Income (Title VI-B-2)	2,862.04	2,862.04	0.00
750 ARRA - IDEA Part B (Trans from Coop)	27.02	0.00	27.02
751 IDEA Part B (Trans from Coop)	20,752.81	20,752.81	0.00
752 ARRA - Title I Part A	39,971.00	39,971.00	0.00
Total	461,892.36	540,276.71	-78,384.35



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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	0.00	930.00
1510 Interest Earnings	205.30	211.50
3260 State Driver's Education Reimbursement	0.00	1,061.82
6100 Material Prior Period Revenue Adjustments	-83.19	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	122.11	2,203.32

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	0.00	2,600.00
4XX Purchased Property Services	0.00	66.15
6XX Supplies and Materials	0.00	340.98
8XX Other Expenditures	0.00	1,475.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	4,482.13

Schedule Of Changes Worksheet

Beginning Fund Balance	15,720.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,203.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,482.13	(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)	13,441.20	(5)



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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	191.57	265.63
1910 Rentals	7,841.60	11,680.02
6100 Material Prior Period Revenue Adjustments	-54.83	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,978.34	11,945.65

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		
8XX Other Expenditures	0.00	60.00
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	644.62	0.00
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	70.25	3,248.04
6XX Supplies and Materials	0.00	6,252.14
8XX Other Expenditures	0.00	550.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	714.87	10,110.18

Schedule Of Changes Worksheet

Beginning Fund Balance	18,121.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,945.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,110.18	(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)	19,957.14	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 21 - Compensated Absence Fund

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	81.38	105.54
5300 Operating Transfers from Other Funds	1,258.02	1,800.00
6100 Material Prior Period Revenue Adjustments	-25.63	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,313.77	1,905.54

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	7,771.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,905.54	(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)	9,677.04	(5)



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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
1111 District Levy - Real Property	7,206.43	7,351.04
1112 District Levy - Personal Property	1,838.13	1,438.49
1114 District Levy - Pers Prop/Mobile Homes	245.61	121.77
1190 Penalties and Interest on Taxes	35.74	63.58
1510 Interest Earnings	1,297.59	1,465.62
3281 State Technology Aid	936.73	952.88
3460 Montana Oil and Gas Tax	52.97	93.90
4800 Federal Revenue in Lieu of Taxes	11.76	8.19
6100 Material Prior Period Revenue Adjustments	-474.10	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	11,150.86	11,495.47

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	102,959.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,495.47	(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)	114,455.07	(5)



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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	137.70	169.72
3445 State Combined Fund School Block Grant	6,160.52	0.00
6100 Material Prior Period Revenue Adjustments	-32.28	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,265.94	169.72

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	12,496.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	169.72	(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)	12,666.57	(5)



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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	77.42	83.63
6100 Material Prior Period Revenue Adjustments	-36.87	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	40.55	83.63

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	1,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,000.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	6,157.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	83.63	(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)	6,240.82	(5)



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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	16,674.99	17,017.21
1112 District Levy - Personal Property	4,251.64	3,329.64
1114 District Levy - Pers Prop/Mobile Homes	567.93	281.85
1190 Penalties and Interest on Taxes	83.03	147.50
1510 Interest Earnings	2,873.15	3,142.41
3460 Montana Oil and Gas Tax	122.49	217.30
4800 Federal Revenue in Lieu of Taxes	27.25	18.97
6100 Material Prior Period Revenue Adjustments	-1,056.90	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	23,543.58	24,154.88

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance		228,238.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		24,154.88	(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)		252,393.38	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 78 - Self Insurance Fund - Health

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	134.36	151.12
6100 Material Prior Period Revenue Adjustments	-50.31	0.00
9710 Residual Equity Transfers In	5,000.00	3,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,084.05	3,151.12

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

PRC Program Function Object	2010 Value	2011 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
2XX Personal Services - Employee Benefits	5,381.46	5,571.51
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,381.46	5,571.51

Schedule Of Changes Worksheet

Beginning Fund Balance	13,863.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,151.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,571.51	(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)	11,443.18	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	35.83	37.14
6100 Material Prior Period Revenue Adjustments	-14.06	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	21.77	37.14

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	2,735.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	37.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,772.45	(5)



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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	89,523.66	70,970.03
6100 Material Prior Period Revenue Adjustments	0.00	-0.10
9710 Residual Equity Transfers In	7,109.36	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	96,633.02	70,969.93

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	95,163.73	68,485.17
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	7,109.36	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	102,273.09	68,485.17

Schedule Of Changes Worksheet

Beginning Fund Balance	34,597.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	70,969.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	68,485.17	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	37,081.89	(5)



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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	11,908.55	13,933.55
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	350,680.60	351,538.24
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	7,804.47	6,490.26
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,053.58	750.49
XX	XXX 26XX 41X	Energy Utility Services	20,704.35	21,778.36
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	515,213.39	220,273.69
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



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	12,951.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	12,951.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,317.20
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	18,650.30
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	35,039.75
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%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	18,061.01	0.00	0.00	0.00	
280	1XXX	2XX	116.19	0.00	0.00	0.00	
280	1XXX	3XX	100.00	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	2,829.00	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	13,933.55	0.00	0.00	0.00	
Totals			35,039.75	0.00	0.00	0.00	35,039.75

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.



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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	23,254.00	0.00	602.00	0.00	23,856.00
Land Improvements	39,607.00	0.00	0.00	0.00	39,607.00
Buildings	935,666.61	0.00	491,320.99	5,850.00	1,421,137.60
Machinery and Equipment	410,351.88	0.00	48,750.00	0.00	459,101.88
Construction in Progress	392,481.32	0.00	247,083.61	392,481.32	247,083.61
Totals at Historical Cost	1,801,360.81	0.00	787,756.60	398,331.32	2,190,786.09
Less Accumulated Depreciation For:					
Improvement Accum	33,790.00	0.00	969.50	0.00	34,759.50
Building Accum	437,124.24	0.00	34,432.78	1,170.00	470,387.02
Machinery and Equipment Accum	298,956.57	0.00	22,566.69	0.00	321,523.26
Total Accumulated Depreciation	769,870.81	0.00	57,968.97	1,170.00	826,669.78
Governmental Activities, Capital Assets, net	1,031,490.00	0.00	729,787.63	397,161.32	1,364,116.31

* 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
Instruction (1XXX)	5,598.26	0.00	0.00
General Administration (23XX)	3,766.90	0.00	0.00
Operations and Maintenance (26XX)	620.00	0.00	0.00
Transportation (27XX)	11,250.00	0.00	0.00
Food Service (31XX)	1,331.51	0.00	0.00
Unallocated	35,402.28	0.00	0.00
Total Depreciation for FY2011	57,968.95	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2010-11

Submit ID: 0291-36550571

14 Fergus County

0291 Winifred 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-
Governmental Activities*							
Compensated Absences	29,023.16	3,185.91	0.00	0.00	32,209.07	0.00	32,209.07
Total Governmental Activity							
Long-Term Liabilities	29,023.16	3,185.91	0.00	0.00	32,209.07	0.00	32,209.07

* 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.

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