



# Trustees' Financial Summary

**FY2010-11**

**Submit ID: 0034-06082433**

**03 Blaine County  
0034 Zurich Elem**

**Due Dates:**

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

County Supt. transmits to the Office of Public Instruction 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:** Lora Warburton

**Phone #:** (406) 357-2912

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

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

**Chair, Board of Trustees:** Bonnie Weber

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

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

**County Superintendent:** Lisa Stroh

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

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

## Software

Accounting Package: Microsoft Excel

For 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 #
629	Federal Indirect Costs Reimbursement	LOCAL		
835	State OTO Indian Education for All	STATE	3650	state
836	Capital Investment	STATE	3660	
841	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	4120	84.358A
842	Title I, Part A, Improving Basic Programs	FEDERAL	4200	84.010A
843	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	4300	84.367



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	74,486.81	41,141.15		5,799.30
02	Taxes Receivable - Real and Personal (120-149)	2,182.93	945.67		
03	Taxes Receivable - Protested (150-159)	4,703.66	2,321.62		
04	Receivables from Other Funds (160-179)		29,700.00		
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)	11,628.00			
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	93,001.40	74,108.44		5,799.30
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)	29,700.00			
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	6,886.59	3,267.29		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	36,586.59	3,267.29		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	56,414.81	70,841.15		5,799.30
52	<b>TOTAL FUND BALANCE/EQUITY</b>	56,414.81	70,841.15		5,799.30
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	93,001.40	74,108.44		5,799.30



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		21,361.06	22,791.23	
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>		21,361.06	22,791.23	
<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)			1,029.10	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			1,029.10	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		21,361.06	21,762.13	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		21,361.06	21,762.13	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		21,361.06	22,791.23	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			8,624.66	
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>			8,624.66	
<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)			8,624.66	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			8,624.66	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			8,624.66	



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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)
<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				



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## 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)	4,822.53	297.14		
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>	4,822.53	297.14		
<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)	4,822.53	297.14		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	4,822.53	297.14		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	4,822.53	297.14		



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
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>				





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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)
<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>				



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## 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>				



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## 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)				
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)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## 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	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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## 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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## 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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## 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	27,396.87	48,664.73
1112 District Levy - Personal Property	4,353.50	4,476.90
1114 District Levy - Pers Prop/Mobile Homes	84.04	33.94
1190 Penalties and Interest on Taxes	173.46	145.59
1510 Interest Earnings	466.18	459.28
1900 Other Revenue from Local Sources	588.30	0.00
3110 Direct State Aid	98,586.06	84,506.54
3111 Quality Educator	12,228.84	12,289.68
3113 Indian Education For All	897.60	836.40
3114 American Indian Achievement Gap	800.00	1,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	6,217.78	4,689.50
3444 State School Block Grant	14,138.82	14,246.28
3460 Montana Oil and Gas Tax	29,194.85	36,107.82
3730 HB645 State Special Education Allowable Costs	372.10	280.30
7800 ARRA - State Fiscal Stabilization Fund	6,950.10	9,535.51
7810 Education Jobs Fund	0.00	7,970.50
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>202,448.50</b>	<b>225,242.97</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	121,077.29	94,485.03
2XX Personal Services - Employee Benefits	2,810.71	6,754.07
3XX Purchased Professional and Technical Services	900.00	721.00
6XX Supplies and Materials	7,138.82	5,585.37
8XX Other Expenditures	1,018.60	1,556.95
<b>222X Educational Media Services</b>		
6XX Supplies and Materials	2,491.97	1,045.21
<b>23XX Support Services - General Administration</b>		
5XX Other Purchased Services	2,133.00	2,163.00
8XX Other Expenditures	1,368.18	2,013.36
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	11,030.30	12,459.11
2XX Personal Services - Employee Benefits	986.48	970.69
6XX Supplies and Materials	1,266.40	1,401.01
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	12,625.25	15,132.31
2XX Personal Services - Employee Benefits	2,321.22	1,713.89
4XX Purchased Property Services	19,943.84	19,978.81



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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				
	26XX Operation and Maintenance of Plant Services				
			5XX Other Purchased Services	3,221.00	3,283.00
			6XX Supplies and Materials	2,580.71	3,069.11
	27XX Student Transportation Services				
			5XX Other Purchased Services	0.00	29,700.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	10,823.11	14,381.02
	780 ARRA - State Fiscal Stabilization Fund				
	1XXX Instruction				
			1XX Personal Services - Salaries	6,950.10	9,535.51
	781 Education Jobs Fund				
	1XXX Instruction				
			1XX Personal Services - Salaries	0.00	7,970.50
	910 Food Services				
	31XX Food Services				
			1XX Personal Services - Salaries	15,099.01	15,082.80
			2XX Personal Services - Employee Benefits	2,497.83	2,982.61
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>228,283.82</u>	<u>251,984.36</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance					83,156.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					225,242.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					251,984.36	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					56,414.81	(5)





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

### 10 - Transportation Fund

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

PRC Revenue	2010 Value	2011 Value
1111 District Levy - Real Property	16,401.89	20,983.35
1112 District Levy - Personal Property	83.02	2,354.88
1114 District Levy - Pers Prop/Mobile Homes	13.19	15.51
1190 Penalties and Interest on Taxes	46.69	74.22
1510 Interest Earnings	76.44	160.43
2220 County On-Schedule Trans Reimb	14,350.45	15,386.53
3210 State On-Schedule Trans Reimb	14,350.46	15,386.55
3444 State School Block Grant	643.72	648.61
3460 Montana Oil and Gas Tax	8,136.76	18,540.92
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>54,102.62</b>	<b>73,551.00</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		
27XX Student Transportation Services		
5XX Other Purchased Services	53,503.14	31,392.66
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>53,503.14</b>	<b>31,392.66</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance		28,682.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		73,551.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		31,392.66	(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)		70,841.15	(5)



# Trustees' Financial Summary

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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	20.56	34.23
1611 National School Lunch Program	5,179.68	3,404.90
4550 Federal Child Nutrition	7,241.04	6,135.27
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	12,441.28	9,574.40

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

PRC Program Function Object	2010 Value	2011 Value
910 Food Services		
31XX Food Services		
5XX Other Purchased Services	351.25	1,261.95
6XX Supplies and Materials	9,946.05	8,804.18
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	10,297.30	10,066.13

### Schedule Of Changes Worksheet

Beginning Fund Balance		6,291.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		9,574.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		10,066.13	(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)		5,799.30	(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	70.21	104.89
2240 County Retirement Distribution	26,841.39	24,670.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>26,911.60</b>	<b>24,774.89</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	20,156.29	21,079.95
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	910.68	1,024.37
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	1,075.30	1,226.49
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	1,246.98	1,313.98
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>23,389.25</b>	<b>24,644.79</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance					21,230.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					24,774.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					24,644.79	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
Ending Fund Balance (1 + 2 - 3 + 4)					0.00	(4)
					21,361.06	(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
<b>629 Federal Indirect Costs Reimbursement</b>	
4200 Title I, Part A, Improving Basic Programs	61.00
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	53.00
<b>629 Subtotal</b>	114.00
<b>841 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	15,694.59
<b>842 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	17,437.80
<b>843 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	3,725.20
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	36,971.59

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

PRC Program Function Object	2011 Value
<b>629 Federal Indirect Costs Reimbursement</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>25XX Support Services - Business</b>	
6XX Supplies and Materials	17.00
<b>430 Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>	
<b>25XX Support Services - Business</b>	
6XX Supplies and Materials	58.00
<b>629 Subtotal</b>	75.00
<b>836 Capital Investment</b>	
<b>366 OTO Capital Invest &amp; Deferred Maintenance</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
6XX Supplies and Materials	3,430.60
<b>841 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	6,471.10
2XX Personal Services - Employee Benefits	494.92
3XX Purchased Professional and Technical Services	647.20
6XX Supplies and Materials	8,081.37
<b>841 Subtotal</b>	15,694.59
<b>842 Title I, Part A, Improving Basic Programs</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	



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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
<b>842 Title I, Part A, Improving Basic Programs</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	9,001.20
2XX Personal Services - Employee Benefits	1,361.20
6XX Supplies and Materials	7,075.40
	17,437.80
<b>842 Subtotal</b>	
<b>843 Title II, Part A, Teacher/Principal Train/Recruit</b>	
<b>430 Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	120.00
2XX Personal Services - Employee Benefits	9.18
3XX Purchased Professional and Technical Services	3,172.02
5XX Other Purchased Services	424.00
	3,725.20
<b>843 Subtotal</b>	
	40,363.19

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

### Schedule Of Changes Worksheet

Beginning Fund Balance	25,153.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	36,971.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	40,363.19	(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)	21,762.13	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
629 Federal Indirect Costs Reimbursement	114.00	75.00	39.00
836 Capital Investment	0.00	3,430.60	-3,430.60



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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
841 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	15,694.59	15,694.59	0.00
842 Title I, Part A, Improving Basic Programs	17,437.80	17,437.80	0.00
843 Title II, Part A, Teacher/Principal Train/Recruit	3,725.20	3,725.20	0.00
<b>Total</b>	<u>36,971.59</u>	<u>40,363.19</u>	<u>-3,391.60</u>



# Trustees' Financial Summary

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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	31.05	47.38
1910 Rentals	1,350.00	1,500.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,381.05	1,547.38

### 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		
4XX Purchased Property Services	857.16	0.00
5XX Other Purchased Services	0.00	156.00
7XX Property and Equipment Acquisition	1,601.81	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,458.97	156.00

### Schedule Of Changes Worksheet

Beginning Fund Balance		7,233.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,547.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		156.00	(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)		8,624.66	(5)



# Trustees' Financial Summary

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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
1510 Interest Earnings	23.84	26.44
3281 State Technology Aid	271.20	255.01
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>295.04</u>	<u>281.45</u>

#### 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		
1XX Personal Services - Salaries	939.46	0.00
6XX Supplies and Materials	418.38	0.00
25XX Support Services - Business		
3XX Purchased Professional and Technical Services	0.00	387.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>1,357.84</u>	<u>387.50</u>

#### Schedule Of Changes Worksheet

Beginning Fund Balance		4,928.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		281.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		387.50	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		4,822.53	(5)





# Trustees' Financial Summary

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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	10.56	8.36
1900 Other Revenue from Local Sources	0.00	113.28
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>10.56</u>	<u>121.64</u>

### 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		
5XX Other Purchased Services	323.50	0.00
6XX Supplies and Materials	1,389.95	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>1,713.45</u>	<u>0.00</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance	175.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	121.64	(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)	297.14	(5)



# Trustees' Financial Summary

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## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2010 Value</b>	<b>2011 Value</b>
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	10,823.11	14,381.02
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	120,443.07	119,713.04
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	8,430.07	6,605.41
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	625.44
XX	XXX 26XX 41X	Energy Utility Services	12,688.20	12,729.56
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

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	4,969.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	4,969.80

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,656.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	7,156.51
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	14,381.02
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

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	14,381.02	0.00	0.00	0.00	
280	1XXX	2XX	0.00	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
<b>Totals</b>			14,381.02	0.00	0.00	0.00	14,381.02

*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

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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	13,500.00	0.00	0.00	0.00	13,500.00
Buildings	367,574.80	16,753.82	0.00	23,793.00	360,535.62
Machinery and Equipment	2,712.82	0.00	0.00	541.00	2,171.82
Totals at Historical Cost	383,787.62	16,753.82	0.00	24,334.00	376,207.44
Governmental Activities, Capital Assets, net	383,787.62	16,753.82	0.00	24,334.00	376,207.44

\* 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

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## 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	9,746.70	0.00	5,575.33	0.00	4,171.37	0.00	4,171.37
Total Governmental Activity							
Long-Term Liabilities	9,746.70	0.00	5,575.33	0.00	4,171.37	0.00	4,171.37

\* 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.