



# Trustees' Financial Summary

FY2011-12

Submit ID: 0291-15302491

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:** Gordon Wichman

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

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

**County Superintendent:** Rhonda Long

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

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

## Software

Accounting Package: Foxie Lady

For FY12 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

<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
002	AAON INVESTMENT	LOCAL	2011-2012	
011	Vocational Agriculture-76	LOCAL	09-10	
036	Vo Ed Family & Consumer Science	STATE	2010-2011	State
211	Title I Improving Basic Programs	FEDERAL	2010-2011	84.010A
212	Title I Improving Basic Programs	FEDERAL	2011-2012	84.010A
222	Vo Ed Agriculture	STATE	2011-2012	State
236	Vo Ed Family & Consumer Science	STATE	2011-2012	State
311	Title II Part A	FEDERAL	2010-2011	84.367
366	State OTO Capital Invest & Deferred Maintenance	STATE		state
392	Vo Ed Agriculture	STATE	2011-2012	State
465	Miscellaneous Federal Grant thru OPI	FEDERAL	2011-2012	unknown
512	Vo Ed Carl Perkins Basic Grant	FEDERAL	2011-2012	84.048A
739	Rural Low Income (Title VI-B-2)	FEDERAL	2009-2010	84.358B
751	IDEA Part B (Trans from Coop)	FEDERAL	2010-2011	84.027A
752	IDEA Part B (Trans from Coop)	FEDERAL	2011-2012	84.027A
801	Indirect Cost Pool Revenue	LOCAL	2010-2011	
839	Rural Low Income (Title VI-B-2)	FEDERAL	210-2011	84.358B



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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)	138,284.28	39,199.34	355,769.20	12,730.02
02	Taxes Receivable - Real and Personal (120-149)	25,384.58	2,704.96	230.90	
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>	163,668.86	41,904.30	356,000.10	12,730.02
<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)	25,384.58	2,704.96	230.90	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	25,384.58	2,704.96	230.90	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	13,824.38			
48	Fund Balance for Budget	124,459.90	39,199.34	355,769.20	12,730.02
52	<b>TOTAL FUND BALANCE/EQUITY</b>	138,284.28	39,199.34	355,769.20	12,730.02
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	163,668.86	41,904.30	356,000.10	12,730.02



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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)		53,203.45	116,159.41	
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)			11,118.72	
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>		53,203.45	127,278.13	
<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)			635.55	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			635.55	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			5,066.78	
48	Fund Balance for Budget		53,203.45	121,575.80	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		53,203.45	126,642.58	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		53,203.45	127,278.13	



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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)	10,542.33		15,024.05	6,254.69
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)	840.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	11,382.33		15,024.05	6,254.69
<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	11,382.33		15,024.05	6,254.69
52	<b>TOTAL FUND BALANCE/EQUITY</b>	11,382.33		15,024.05	6,254.69
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	11,382.33		15,024.05	6,254.69



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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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
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		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)	114,458.82	12,774.55		
02	Taxes Receivable - Real and Personal (120-149)	843.42	0.09		
03	Taxes Receivable - Protested (150-159)	0.02			
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>	115,302.26	12,774.64		
<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)	843.44			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	843.44			
<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	114,458.82	12,774.64		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	114,458.82	12,774.64		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	115,302.26	12,774.64		



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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)	6,294.06	274,648.88		
02	Taxes Receivable - Real and Personal (120-149)		1,952.17		
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>	6,294.06	276,601.05		
<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)		1,952.17		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		1,952.17		
<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	6,294.06	274,648.88		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	6,294.06	274,648.88		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	6,294.06	276,601.05		





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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)			7,758.96	
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)				
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>			7,758.96	
<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)			7,758.96	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>			7,758.96	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			7,758.96	



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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)	2,796.10		43,551.11	
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>	2,796.10		43,551.11	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	2,796.10		43,551.11	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	2,796.10		43,551.11	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	2,796.10		43,551.11	



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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)	32,095.65	29,692.33		
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>	32,095.65	29,692.33		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	32,095.65	29,692.33		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	32,095.65	29,692.33		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	32,095.65	29,692.33		



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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	2011 Value	2012 Value
1111 District Levy - Real Property	191,604.66	201,240.24
1112 District Levy - Personal Property	33,271.02	21,708.14
1114 District Levy - Pers Prop/Mobile Homes	3,489.59	4,125.46
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	29,779.68	30,766.78
1190 Penalties and Interest on Taxes	1,851.11	2,362.67
1510 Interest Earnings	2,268.84	1,531.84
1900 Other Revenue from Local Sources	80.00	375.33
3110 Direct State Aid	326,246.37	357,518.63
3111 Quality Educator	36,859.91	36,656.10
3112 At Risk Student	0.00	4,443.52
3113 Indian Education For All	1,897.20	1,652.40
3114 American Indian Achievement Gap	0.00	200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	12,235.64	11,566.39
3117 State Tuition for State Placement	2,342.16	3,996.18
3120 State Guaranteed Tax Base Aid	162,796.08	149,709.30
3444 State School Block Grant	49,430.53	49,430.53
3460 Montana Oil and Gas Tax	2,714.04	2,507.83
3730 HB645 State Special Education Allowable Costs	730.49	0.00
4800 Federal Revenue in Lieu of Taxes	237.25	0.00
7800 ARRA - State Fiscal Stabilization Fund	36,812.83	0.00
7810 Education Jobs Fund	30,770.95	419.31
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>925,418.35</b>	<b>880,210.65</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	309,907.00	374,938.59
2XX Personal Services - Employee Benefits	71,739.48	69,951.92
3XX Purchased Professional and Technical Services	7,161.64	908.62
4XX Purchased Property Services	3,100.38	1,154.00
5XX Other Purchased Services	40.80	0.00
6XX Supplies and Materials	28,429.11	23,983.51
810 Dues and Fees	1,120.28	6,664.85
8XX Other Expenditures	0.00	402.33
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	7,506.67	7,529.52
2XX Personal Services - Employee Benefits	55.40	42.60
6XX Supplies and Materials	580.40	89.73
<b>222X Educational Media Services</b>		



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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	2011 Value	2012 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>22XX Educational Media Services</b>			
			1XX Personal Services - Salaries	37,749.96	40,481.04
			2XX Personal Services - Employee Benefits	6,245.65	6,404.89
			6XX Supplies and Materials	712.12	652.55
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	65,384.99	68,659.06
			2XX Personal Services - Employee Benefits	10,333.83	11,268.71
			3XX Purchased Professional and Technical Services	250.36	256.28
			4XX Purchased Property Services	0.00	3,882.25
			5XX Other Purchased Services	9,260.15	5,972.10
			6XX Supplies and Materials	4,302.65	4,991.21
			810 Dues and Fees	2,687.41	17,796.00
			8XX Other Expenditures	5,461.08	5,202.39
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	26,769.75	27,542.73
			2XX Personal Services - Employee Benefits	166.07	155.61
			5XX Other Purchased Services	1,190.00	1,434.49
			6XX Supplies and Materials	942.16	684.15
			810 Dues and Fees	2,575.00	779.00
			8XX Other Expenditures	0.00	1,325.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	41,969.10	44,485.56
			2XX Personal Services - Employee Benefits	3,395.07	3,042.05
			4XX Purchased Property Services	45,427.70	37,094.98
			5XX Other Purchased Services	7,882.80	536.42
			6XX Supplies and Materials	19,011.72	29,798.05
			810 Dues and Fees	235.00	0.00
			8XX Other Expenditures	121.15	173.00
		<b>27XX Student Transportation Services</b>			
			4XX Purchased Property Services	2,410.00	175.00
			6XX Supplies and Materials	3,158.68	53.87
			8XX Other Expenditures	49.50	0.00
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	18,061.01	17,762.36
			2XX Personal Services - Employee Benefits	116.19	102.40
			3XX Purchased Professional and Technical Services	100.00	0.00
			6XX Supplies and Materials	2,829.00	2,990.98
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	13,933.55	13,719.84
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			5XX Other Purchased Services	9.00	2,670.15





# Trustees' Financial Summary

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14 Fergus County  
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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	2011 Value	2012 Value
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>					
<b>1XXX Instruction</b>					
			6XX Supplies and Materials	433.61	634.29
			810 Dues and Fees	0.00	19.22
			8XX Other Expenditures	136.79	427.62
<b>710 School Sponsored Extracurricular Activities</b>					
<b>27XX Student Transportation Services</b>					
			1XX Personal Services - Salaries	2,120.58	2,517.48
			2XX Personal Services - Employee Benefits	201.17	140.58
			5XX Other Purchased Services	1,104.90	107.12
			6XX Supplies and Materials	55.00	214.72
<b>34XX Extracurricular - Activities</b>					
			1XX Personal Services - Salaries	5,455.30	5,598.32
			2XX Personal Services - Employee Benefits	36.55	33.68
			5XX Other Purchased Services	1,318.47	2,255.77
			6XX Supplies and Materials	363.37	709.52
			880 Other Vocational Education Related Costs	0.00	1,267.50
			8XX Other Expenditures	1,465.00	730.00
<b>720 School Sponsored Athletics</b>					
<b>27XX Student Transportation Services</b>					
			1XX Personal Services - Salaries	6,023.24	8,357.59
			2XX Personal Services - Employee Benefits	642.21	475.31
			5XX Other Purchased Services	45.90	0.00
			6XX Supplies and Materials	940.48	280.91
<b>35XX Extracurricular - Athletics</b>					
			1XX Personal Services - Salaries	14,874.74	14,676.75
			2XX Personal Services - Employee Benefits	795.51	291.00
			5XX Other Purchased Services	1,497.01	1,599.90
			6XX Supplies and Materials	1,794.66	1,775.64
			810 Dues and Fees	0.00	1,665.00
			8XX Other Expenditures	3,832.00	0.00
<b>780 ARRA - State Fiscal Stabilization Fund</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	36,812.83	0.00
<b>781 Education Jobs Fund</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	30,770.95	419.31
<b>910 Food Services</b>					
<b>31XX Food Services</b>					
			1XX Personal Services - Salaries	26,002.91	22,402.72
			2XX Personal Services - Employee Benefits	2,107.47	1,642.26
			4XX Purchased Property Services	1,529.12	0.00
			5XX Other Purchased Services	147.90	0.00



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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	2011 Value	2012 Value
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			6XX Supplies and Materials	10,801.88	0.00
			8XX Other Expenditures	25.00	0.00
	<b>999 Undistributed</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds	1,800.00	0.00
		<b>9999 Undistributed</b>			
			971 Residual Equity Transfers Out	3,000.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				918,516.36	904,000.00

### Schedule Of Changes Worksheet

Beginning Fund Balance					160,741.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					880,210.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					904,000.00	(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	13,824.38	Less Last Year	12,492.07	(4b)	1,332.31	
					1,332.31	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					138,284.28	(5)



# Trustees' Financial Summary

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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	2011 Value	2012 Value
1111 District Levy - Real Property	22,885.23	23,527.27
1112 District Levy - Personal Property	3,084.40	4,124.68
1114 District Levy - Pers Prop/Mobile Homes	274.01	469.25
1190 Penalties and Interest on Taxes	42.38	221.05
1510 Interest Earnings	142.65	223.64
2220 County On-Schedule Trans Reimb	27,528.00	31,843.01
3210 State On-Schedule Trans Reimb	27,528.00	31,843.02
3445 State Combined Fund School Block Grant	6,207.34	6,207.34
3460 Montana Oil and Gas Tax	206.39	278.18
4800 Federal Revenue in Lieu of Taxes	26.99	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>87,925.39</b>	<b>98,737.44</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	37,125.55	36,752.80
2XX Personal Services - Employee Benefits	2,461.00	2,097.33
4XX Purchased Property Services	6,396.66	8,697.60
5XX Other Purchased Services	7,040.50	8,638.35
6XX Supplies and Materials	21,119.79	32,008.53
8XX Other Expenditures	786.50	398.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>74,930.00</b>	<b>88,593.11</b>



# Trustees' Financial Summary

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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						29,055.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						98,737.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						88,593.11	(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)						39,199.34	(5)



# Trustees' Financial Summary

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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	2011 Value	2012 Value
1111 District Levy - Real Property	5,885.58	345.72
1112 District Levy - Personal Property	1,651.45	419.98
1114 District Levy - Pers Prop/Mobile Homes	135.06	29.02
1190 Penalties and Interest on Taxes	120.65	62.22
1510 Interest Earnings	4,661.87	3,008.37
3460 Montana Oil and Gas Tax	110.49	16.15
4800 Federal Revenue in Lieu of Taxes	5.96	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	12,571.06	3,881.46

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

PRC Program Function Object	2011 Value	2012 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	351,887.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,881.46	(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)	355,769.20	(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	2011 Value	2012 Value
1510 Interest Earnings	67.98	75.83
1611 National School Lunch Program	8,072.95	6,674.50
1621 Lunch Sales	0.00	3,085.88
1632 Daily Adult Sales	615.00	2,943.00
1900 Other Revenue from Local Sources	75.36	0.00
3220 State Food Services Match	96.20	0.00
4550 Federal Child Nutrition	17,122.86	20,689.79
4552 Fresh Fruit And Vegetable	1,849.63	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	27,899.98	33,469.00

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

PRC Program Function Object	2011 Value	2012 Value
<b>460 Fresh Fruit And Vegetable</b>		
<b>31XX Food Services</b>		
6XX Supplies and Materials	1,849.63	0.00
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
1XX Personal Services - Salaries	0.00	140.04
2XX Personal Services - Employee Benefits	0.00	7.24
5XX Other Purchased Services	90.00	0.00
6XX Supplies and Materials	21,037.56	29,221.61
810 Dues and Fees	0.00	100.00
8XX Other Expenditures	482.36	245.02
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	23,459.55	29,713.91



# Trustees' Financial Summary

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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						8,974.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						33,469.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						29,713.91	(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)						12,730.02	(5)



# Trustees' Financial Summary

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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	2011 Value	2012 Value
1510 Interest Earnings	776.24	489.84
2240 County Retirement Distribution	90,957.51	93,139.63
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	91,733.75	93,629.47

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	53,758.32	55,260.75
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	1,146.13	1,149.72
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	5,232.06	5,469.06
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	9,201.01	8,293.68
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	3,636.06	3,818.44
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	6,049.99	6,197.61
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	5,124.79	5,878.58
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	2,632.49	2,596.23
<b>710 School Sponsored Extracurricular Activities</b>		
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	414.25	367.58
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	741.44	815.66
<b>720 School Sponsored Athletics</b>		
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	843.14	1,211.78
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	1,490.13	1,700.55
<b>910 Food Services</b>		
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	77.91	0.00
<b>31XX Food Services</b>		





# Trustees' Financial Summary

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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	2011 Value	2012 Value
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	3,568.15	3,026.75
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				93,915.87	95,786.39

### Schedule Of Changes Worksheet

Beginning Fund Balance					55,360.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					93,629.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					95,786.39	(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)					53,203.45	(5)



# Trustees' Financial Summary

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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	2012 Value
<b>002 AAON INVESTMENT</b>	
1530 Net Increase (Decrease) in the Fair Value of Investments	-1,069.51
<b>011 Vocational Agriculture-76</b>	
1510 Interest Earnings	923.18
1900 Other Revenue from Local Sources	91,270.90
1910 Rentals	828.10
1920 Contributions/Donations from Private Sources	3,126.12
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	1,322.45
5200 Sale or Compensation for Loss of Assets	1,215.00
<b>011 Subtotal</b>	98,685.75
<b>036 Vo Ed Family &amp; Consumer Science</b>	
3900 State Career & Technical Ed Entitlement	69.42
<b>212 Title I Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	30,043.72
<b>222 Vo Ed Agriculture</b>	
3270 State - Advancing Agriculture Education	802.00
<b>236 Vo Ed Family &amp; Consumer Science</b>	
3900 State Career & Technical Ed Entitlement	773.55
<b>311 Title II Part A</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	2,475.56
<b>392 Vo Ed Agriculture</b>	
3900 State Career & Technical Ed Entitlement	2,175.90
<b>465 Miscellaneous Federal Grant thru OPI</b>	
4650 Federal Miscellaneous Grants from OPI	11,691.00
<b>512 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,128.00
<b>739 Rural Low Income (Title VI-B-2)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	8,430.58
<b>752 IDEA Part B (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	521.10
<b>839 Rural Low Income (Title VI-B-2)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	2,290.19
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	159,017.26

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

PRC Program Function Object	2012 Value
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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	2012 Value
011	Vocational Agriculture-76			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
		1XX Personal Services - Salaries		512.67
		2XX Personal Services - Employee Benefits		39.99
		4XX Purchased Property Services		799.00
		5XX Other Purchased Services		13.00
		6XX Supplies and Materials		1,284.17
	4XXX Facilities Acquisition and Construction Services			
		4XX Purchased Property Services		6,977.85
		6XX Supplies and Materials		3,918.39
		7XX Property and Equipment Acquisition		39,974.59
	365 Indian Education for All - OTO & Ongoing			
	1XXX Instruction			
		3XX Purchased Professional and Technical Services		150.00
		6XX Supplies and Materials		89.97
	366 OTO Capital Invest & Deferred Maintenance			
	26XX Operation and Maintenance of Plant Services			
		4XX Purchased Property Services		4,039.00
		5XX Other Purchased Services		88.80
		6XX Supplies and Materials		1,027.78
		7XX Property and Equipment Acquisition		15,054.72
	<b>011 Subtotal</b>			<b>73,969.93</b>
036	Vo Ed Family & Consumer Science			
	392 State Career & Technical Ed Entitlement - Business			
	1XXX Instruction			
		6XX Supplies and Materials		69.42
212	Title I Improving Basic Programs			
	420 Title I, Part A, Improving Basic Programs			
	1XXX Instruction			
		1XX Personal Services - Salaries		20,204.50
		2XX Personal Services - Employee Benefits		3,013.01
		6XX Supplies and Materials		6,826.21
	<b>212 Subtotal</b>			<b>30,043.72</b>
222	Vo Ed Agriculture			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
		6XX Supplies and Materials		802.00
236	Vo Ed Family & Consumer Science			
	392 State Career & Technical Ed Entitlement - Business			
	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	2012 Value
236	Vo Ed Family & Consumer Science			
	392	State Career & Technical Ed Entitlement - Business		
		1XXX	Instruction	
			6XX Supplies and Materials	693.55
			810 Dues and Fees	80.00
			<b>236 Subtotal</b>	<b>773.55</b>
311	Title II Part A			
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund		
		1XXX	Instruction	
			5XX Other Purchased Services	2,475.26
392	Vo Ed Agriculture			
	391	State Career & Technical Ed Entitlement - Agriculture		
		1XXX	Instruction	
			5XX Other Purchased Services	1,930.90
			810 Dues and Fees	245.00
			<b>392 Subtotal</b>	<b>2,175.90</b>
512	Vo Ed Carl Perkins Basic Grant			
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant		
		1XXX	Instruction	
			6XX Supplies and Materials	2,128.00
739	Rural Low Income (Title VI-B-2)			
	437	Title VI, Part B, Subpart 2, Rural Low-Income Schools		
		1XXX	Instruction	
			6XX Supplies and Materials	8,352.47
			810 Dues and Fees	78.11
			<b>739 Subtotal</b>	<b>8,430.58</b>
752	IDEA Part B (Trans from Coop)			
	456	IDEA, Part B, Children with Disabilities		
		1XXX	Instruction	
			1XX Personal Services - Salaries	451.22
			2XX Personal Services - Employee Benefits	69.88
			<b>752 Subtotal</b>	<b>521.10</b>
839	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
			810 Dues and Fees	595.19
			<b>839 Subtotal</b>	<b>2,290.19</b>



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

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

123,679.65

### Schedule Of Changes Worksheet

Beginning Fund Balance					88,457.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					159,017.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					123,679.65	(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	5,066.78	Less Last Year	2,218.95	(4b)	2,847.83	
					2,847.83	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					126,642.58	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
002 AAON INVESTMENT	-1,069.51	0.00	-1,069.51
011 Vocational Agriculture-76	98,685.75	73,969.93	24,715.82
036 Vo Ed Family & Consumer Science	69.42	69.42	0.00
212 Title I Improving Basic Programs	30,043.72	30,043.72	0.00
222 Vo Ed Agriculture	802.00	802.00	0.00
236 Vo Ed Family & Consumer Science	773.55	773.55	0.00
311 Title II Part A	2,475.56	2,475.26	0.30
392 Vo Ed Agriculture	2,175.90	2,175.90	0.00
465 Miscellaneous Federal Grant thru OPI	11,691.00	0.00	11,691.00
512 Vo Ed Carl Perkins Basic Grant	2,128.00	2,128.00	0.00
739 Rural Low Income (Title VI-B-2)	8,430.58	8,430.58	0.00
752 IDEA Part B (Trans from Coop)	521.10	521.10	0.00
839 Rural Low Income (Title VI-B-2)	2,290.19	2,290.19	0.00
<b>Total</b>	159,017.26	123,679.65	35,337.61



# Trustees' Financial Summary

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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	2011 Value	2012 Value
1311 Driver's Education Fees	930.00	540.00
1510 Interest Earnings	211.50	107.39
3260 State Driver's Education Reimbursement	1,061.82	840.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,203.32	1,487.39

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	2,600.00	2,080.00
2XX Personal Services - Employee Benefits	0.00	16.57
4XX Purchased Property Services	66.15	75.00
6XX Supplies and Materials	340.98	179.63
8XX Other Expenditures	1,475.00	1,195.06
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	4,482.13	3,546.26

### Schedule Of Changes Worksheet

Beginning Fund Balance	13,441.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,487.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,546.26	(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)	11,382.33	(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	2011 Value	2012 Value
1510 Interest Earnings	265.63	135.35
1910 Rentals	11,680.02	17,818.90
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	11,945.65	17,954.25

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
5XX Other Purchased Services	0.00	88.80
6XX Supplies and Materials	0.00	70.00
8XX Other Expenditures	60.00	0.00
<b>4XXX Facilities Acquisition and Construction Services</b>		
4XX Purchased Property Services	3,248.04	6,400.18
6XX Supplies and Materials	6,252.14	571.05
7XX Property and Equipment Acquisition	0.00	15,566.18
8XX Other Expenditures	550.00	191.13
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	10,110.18	22,887.34

### Schedule Of Changes Worksheet

Beginning Fund Balance	19,957.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17,954.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	22,887.34	(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)	15,024.05	(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	2011 Value	2012 Value
1510 Interest Earnings	105.54	70.63
5300 Operating Transfers from Other Funds	1,800.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>1,905.54</u>	<u>70.63</u>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	0.00	1,424.47
2XX Personal Services - Employee Benefits	0.00	118.63
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	0.00	1,949.88
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>0.00</u>	<u>3,492.98</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance		9,677.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		70.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		3,492.98	(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)		6,254.69	(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	2011 Value	2012 Value
1111 District Levy - Real Property	7,351.04	7,105.89
1112 District Levy - Personal Property	1,438.49	1,240.49
1114 District Levy - Pers Prop/Mobile Homes	121.77	140.68
1190 Penalties and Interest on Taxes	63.58	80.33
1510 Interest Earnings	1,465.62	979.30
3281 State Technology Aid	952.88	881.66
3460 Montana Oil and Gas Tax	93.90	83.39
4800 Federal Revenue in Lieu of Taxes	8.19	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>11,495.47</b>	<b>10,511.74</b>

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
222X Educational Media Services		
1XX Personal Services - Salaries	0.00	10,471.51
2XX Personal Services - Employee Benefits	0.00	36.48
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>10,507.99</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	114,455.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,511.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,507.99	(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)	114,458.82	(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	2011 Value	2012 Value
1510 Interest Earnings	169.72	108.07
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	169.72	108.07

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

PRC Program Function Object	2011 Value	2012 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	12,666.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	108.07	(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)	12,774.64	(5)



# Trustees' Financial Summary

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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	2011 Value	2012 Value
1510 Interest Earnings	83.63	53.24
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	83.63	53.24

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

PRC Program Function Object	2011 Value	2012 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	6,240.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	53.24	(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)	6,294.06	(5)



# Trustees' Financial Summary

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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	2011 Value	2012 Value
1111 District Levy - Real Property	17,017.21	16,443.56
1112 District Levy - Personal Property	3,329.64	2,871.16
1114 District Levy - Pers Prop/Mobile Homes	281.85	325.63
1190 Penalties and Interest on Taxes	147.50	186.32
1510 Interest Earnings	3,142.41	2,235.86
3460 Montana Oil and Gas Tax	217.30	192.97
4800 Federal Revenue in Lieu of Taxes	18.97	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	24,154.88	22,255.50

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

PRC Program Function Object	2011 Value	2012 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	252,393.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22,255.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	274,648.88	(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	2011 Value	2012 Value
1510 Interest Earnings	151.12	80.75
9710 Residual Equity Transfers In	3,000.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,151.12	80.75

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

PRC Program Function Object	2011 Value	2012 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
2XX Personal Services - Employee Benefits	5,571.51	3,764.97
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	5,571.51	3,764.97

### Schedule Of Changes Worksheet

Beginning Fund Balance	11,443.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	80.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,764.97	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	7,758.96	(5)



# Trustees' Financial Summary

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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	2011 Value	2012 Value
1510 Interest Earnings	37.14	23.65
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	37.14	23.65

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

PRC Program Function Object	2011 Value	2012 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	2,772.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	23.65	(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)	2,796.10	(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	2011 Value	2012 Value
1XXX Revenues from Student Activities	70,970.03	73,266.58
6100 Material Prior Period Revenue Adjustments	-0.10	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	70,969.93	73,266.58

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

PRC Program Function Object	2011 Value	2012 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	68,485.17	66,797.36
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	68,485.17	66,797.36

#### Schedule Of Changes Worksheet

Beginning Fund Balance	37,081.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	73,266.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	66,797.36	(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)	43,551.11	(5)



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## Detail Expenditure

Fund	Account	Description	2011 Value	2012 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	13,933.55	13,719.84
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	351,538.24	369,766.12
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	6,490.26	7,240.46
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	750.49	359.12
XX	XXX 26XX 41X	Energy Utility Services	21,778.36	22,123.41
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	220,273.69	55,540.77
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	10,990.15
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	10,990.15

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,663.14
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	15,825.74
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	34,575.58
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 FY2014 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	17,762.36	0.00	0.00	0.00	
280	1XXX	2XX	102.40	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	2,990.98	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	13,719.84	0.00	0.00	0.00	
<b>Totals</b>			34,575.58	0.00	0.00	0.00	34,575.58

*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 FY12.



# Trustees' Financial Summary

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0291 Winifred K-12 Schools

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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	23,856.00	0.00	0.00	0.00	23,856.00
Land Improvements	39,607.00	0.00	0.00	0.00	39,607.00
Buildings	1,421,137.60	0.00	287,660.20	0.00	1,708,797.80
Machinery and Equipment	459,101.88	0.00	0.00	0.00	459,101.88
Construction in Progress	247,083.61	0.00	0.00	247,083.61	0.00
Totals at Historical Cost	2,190,786.09	0.00	287,660.20	247,083.61	2,231,362.68
Less Accumulated Depreciation For:					
Improvement Accum	34,759.50	0.00	969.50	0.00	35,729.00
Building Accum	470,387.02	0.00	41,457.67	0.00	511,844.69
Machinery and Equipment Accum	321,523.26	0.00	20,828.33	0.00	342,351.59
Total Accumulated Depreciation	826,669.78	0.00	63,255.50	0.00	889,925.28
Governmental Activities, Capital Assets, net	1,364,116.31	0.00	224,404.70	247,083.61	1,341,437.40

\* 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.

<b>Depreciation by Function for FY2012</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	6,951.82	0.00	0.00
General Administration (23XX)	675.00	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	42,427.17	0.00	0.00
Total Depreciation for FY2012	63,255.50	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

FY2011-12

Submit ID: 0291-15302491

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0291 Winifred K-12 Schools

## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
<b>Governmental Activities*</b>							
Compensated Absences	32,209.07	973.90	0.00	0.00	33,182.97	0.00	33,182.97
Total Governmental Activity							
Long-Term Liabilities	32,209.07	973.90	0.00	0.00	33,182.97	0.00	33,182.97

\* 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.