



Trustees' Financial Summary

FY2010-11

Submit ID: 0502-26570679

25 Lewis & Clark County

0502 Augusta 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: Melody Kenworthy **Phone #:** (406) 562-3384

(Signature)

(Date)

Chair, Board of Trustees: Mark Young

(Signature)

(Date)

County Superintendent: Marsha Davis

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY11 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
209	Title I Improving Basic Programs	FEDERAL	08/09	84.010A
210	Title I Improving Basic Programs	FEDERAL	09/10	84.010A
367	State OTO Capital Invest & Deferred Maintenance	STATE	state	state
370	Deferred Maintenance & Energy Efficiency	STATE	DOC	NA
372	Quality Schools Facility Grant	STATE	DOC	NA
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	federal	84.358A
420	Title I Improving Basic Programs	FEDERAL	10/11	84.010A
590	Coop District Match	LOCAL	Local	
591	ARRA - IDEA Part B (Trans from Coop)	FEDERAL	2009-2011	84.931
592	IDEA Part B (Trans from Coop)	FEDERAL	federal	84.027A
708	State OTO FullTime Kindergarten Startup	STATE		state
718	Deferred Maintenance & Energy Efficiency	STATE	state	NA
751	ARRA - IDEA Preschool (Trans from Coop)	FEDERAL	federal	84.392
752	ARRA - Title I Part A	FEDERAL	federal	84.389
899	Local Misc	LOCAL	local	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	125,321.84	5,706.09	27,402.48	
02	Taxes Receivable - Real and Personal (120-149)	4,981.48	367.44	287.98	
03	Taxes Receivable - Protested (150-159)	0.07		0.08	
04	Receivables from Other Funds (160-179)	33.63			
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	130,337.02	6,073.53	27,690.54	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	4,981.55	367.44	288.06	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	4,981.55	367.44	288.06	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	4,750.29			
48	Fund Balance for Budget (961-970)	120,605.18	5,706.09	27,402.48	
52	TOTAL FUND BALANCE/EQUITY	125,355.47	5,706.09	27,402.48	
53	TOTAL LIABILITIES AND FUND BALANCE	130,337.02	6,073.53	27,690.54	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		27,469.50	3,207.90	
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)			72,350.29	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		27,469.50	75,558.19	
LIABILITIES					
21	Payable to Other Funds (601-606)			33.63	
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			7,336.12	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			7,369.75	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			2,181.01	
48	Fund Balance for Budget (961-970)		27,469.50	66,007.43	
52	TOTAL FUND BALANCE/EQUITY		27,469.50	68,188.44	
53	TOTAL LIABILITIES AND FUND BALANCE		27,469.50	75,558.19	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				2,670.17
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				2,670.17
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				2,670.17
52	TOTAL FUND BALANCE/EQUITY				2,670.17
53	TOTAL LIABILITIES AND FUND BALANCE				2,670.17



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	490.79	4,283.24		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	490.79	4,283.24		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	490.79	4,283.24		
52	TOTAL FUND BALANCE/EQUITY	490.79	4,283.24		
53	TOTAL LIABILITIES AND FUND BALANCE	490.79	4,283.24		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		50,435.30		
02	Taxes Receivable - Real and Personal (120-149)		38.75		
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)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		50,474.07		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		38.77		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		38.77		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)		50,435.30		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		50,435.30		
53	TOTAL LIABILITIES AND FUND BALANCE		50,474.07		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,745.88	9,100.95		
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	9,745.88	9,100.95		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	9,745.88	9,100.95		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	9,745.88	9,100.95		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	9,745.88	9,100.95		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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
1110 District Tax Levy	183,095.51	191,871.48
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	671.51
1190 Penalties and Interest on Taxes	412.12	390.32
1510 Interest Earnings	1,278.35	544.75
1900 Other Revenue from Local Sources	0.00	847.36
3110 Direct State Aid	165,916.68	147,339.54
3111 Quality Educator	24,847.06	21,695.54
3113 Indian Education For All	1,203.60	1,162.80
3114 American Indian Achievement Gap	400.00	400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	11,643.35	18,305.34
3120 State Guaranteed Tax Base Aid	20,318.70	20,605.70
3444 State School Block Grant	18,239.17	18,377.79
3445 State Combined Fund School Block Grant	0.00	792.03
3730 HB645 State Special Education Allowable Costs	473.58	416.21
6100 Material Prior Period Revenue Adjustments	4,290.34	4,879.16
7800 ARRA - State Fiscal Stabilization Fund	11,696.76	16,625.42
7810 Education Jobs Fund	0.00	13,896.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	443,815.22	458,821.74

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	198,202.61	193,831.18
2XX Personal Services - Employee Benefits	28,991.93	39,360.71
3XX Purchased Professional and Technical Services	3,638.83	1,193.16
4XX Purchased Property Services	560.15	96.58
5XX Other Purchased Services	1,127.79	973.94
6XX Supplies and Materials	26,149.68	11,945.95
810 Dues and Fees	250.23	1,258.55
8XX Other Expenditures	726.16	681.74
21XX Support Services - Students		
1XX Personal Services - Salaries	1,076.00	7,187.46
2XX Personal Services - Employee Benefits	117.68	2,245.15
3XX Purchased Professional and Technical Services	0.00	298.59
6XX Supplies and Materials	1.32	461.77
23XX Support Services - General Administration		
1XX Personal Services - Salaries	13,292.57	9,536.74
2XX Personal Services - Employee Benefits	1,947.51	2,276.95
3XX Purchased Professional and Technical Services	4,063.40	6,865.77



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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				
	23XX Support Services - General Administration				
			4XX Purchased Property Services	579.09	827.50
			5XX Other Purchased Services	1,386.76	1,198.16
			6XX Supplies and Materials	1,591.51	2,050.87
			810 Dues and Fees	0.00	145.00
			820 Judgements Against the School District	0.00	439.28
			8XX Other Expenditures	25.00	73.93
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	16,699.62	16,054.18
			2XX Personal Services - Employee Benefits	3,505.70	0.00
			3XX Purchased Professional and Technical Services	881.93	1,325.95
			4XX Purchased Property Services	0.00	4,612.66
			5XX Other Purchased Services	5,605.52	6,074.84
			6XX Supplies and Materials	288.04	737.91
			810 Dues and Fees	0.00	342.50
			8XX Other Expenditures	994.00	1,366.60
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	22,782.83	22,563.15
			2XX Personal Services - Employee Benefits	2,332.81	1,648.16
			3XX Purchased Professional and Technical Services	527.25	1,783.83
			4XX Purchased Property Services	14,189.20	20,715.40
			5XX Other Purchased Services	288.37	362.29
			6XX Supplies and Materials	12,232.41	2,726.91
			810 Dues and Fees	275.00	150.00
			8XX Other Expenditures	596.12	495.76
	27XX Student Transportation Services				
			4XX Purchased Property Services	0.00	87.50
			6XX Supplies and Materials	0.00	121.78
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	22,282.47	15,816.65
			2XX Personal Services - Employee Benefits	5,360.10	3,447.87
			3XX Purchased Professional and Technical Services	0.00	493.50
			5XX Other Purchased Services	168.43	103.80
			6XX Supplies and Materials	4,770.99	198.86
			810 Dues and Fees	0.00	1,799.47
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	2,086.52	811.73
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			6XX Supplies and Materials	336.20	35.60
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				



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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
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	10,918.61	11,726.46
			2XX Personal Services - Employee Benefits	121.63	121.21
			4XX Purchased Property Services	429.45	678.95
			5XX Other Purchased Services	0.00	27.83
			6XX Supplies and Materials	737.54	483.46
			810 Dues and Fees	0.00	75.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	2,194.50	601.02
			2XX Personal Services - Employee Benefits	58.31	15.90
			5XX Other Purchased Services	0.00	59.01
			6XX Supplies and Materials	556.64	226.12
			810 Dues and Fees	0.00	1,300.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	11,696.76	16,625.42
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	13,896.79
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	14,749.94	598.16
			2XX Personal Services - Employee Benefits	5,860.18	34.57
			4XX Purchased Property Services	230.89	118.50
			6XX Supplies and Materials	0.00	2,146.86
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	3,949.71	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				451,435.89	435,561.14



Trustees' Financial Summary

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25 Lewis & Clark County

0502 Augusta Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						131,744.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						458,821.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						435,561.14	(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	4,750.29	Less Last Year	34,400.25	(4b)		-29,649.96	
						-29,649.96	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						125,355.47	(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
1110 District Tax Levy	16,277.92	13,990.57
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	42.66
1190 Penalties and Interest on Taxes	23.05	32.50
1510 Interest Earnings	119.01	24.80
2220 County On-Schedule Trans Reimb	16,378.70	19,422.42
3210 State On-Schedule Trans Reimb	16,378.71	19,422.42
3444 State School Block Grant	853.93	860.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	50,031.32	53,795.79

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
24XX Support Services - School Administration		
1XX Personal Services - Salaries	11,303.13	12,687.90
2XX Personal Services - Employee Benefits	2,061.99	2,498.72
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	2,591.00	414.78
2XX Personal Services - Employee Benefits	257.05	5.69
27XX Student Transportation Services		
1XX Personal Services - Salaries	13,563.88	15,982.23
2XX Personal Services - Employee Benefits	2,090.15	2,561.00
3XX Purchased Professional and Technical Services	139.05	241.17
4XX Purchased Property Services	5,683.93	3,230.44
5XX Other Purchased Services	9,492.00	12,155.78
6XX Supplies and Materials	6,376.81	9,424.88
8XX Other Expenditures	87.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	53,646.49	59,202.59



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						11,112.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						53,795.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						59,202.59	(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)						5,706.09	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

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

PRC Revenue	2010 Value	2011 Value
1110 District Tax Levy	3,193.64	12,315.57
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	24.70
1190 Penalties and Interest on Taxes	10.24	13.34
1510 Interest Earnings	133.16	119.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,337.04	12,472.73

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		
7XX Property and Equipment Acquisition	36,350.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	36,350.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	14,929.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,472.73	(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)	27,402.48	(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	214.47	119.40
2240 County Retirement Distribution	50,714.25	53,943.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	50,928.72	54,062.60

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	30,242.15	32,181.64
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	87.13	1,055.70
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	2,283.41	1,420.51
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	4,292.11	4,500.88
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	2,514.79	3,048.40
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,923.01	2,201.63
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,792.47	2,617.66
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	0.00	1,164.00
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	1,687.72	1,770.92
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	800.95	57.72
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	2,113.96	60.82
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	49,737.70	50,079.88



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						23,486.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						54,062.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						50,079.88	(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)						27,469.50	(5)



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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
372 Quality Schools Facility Grant	
372 Quality Schools Facility Grant Program	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	37,187.50
590 Coop District Match	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	591.89
2XX Personal Services - Employee Benefits	219.84
590 Subtotal	811.73
591 ARRA - IDEA Part B (Trans from Coop)	
750 ARRA - IDEA, Part B	
1XXX Instruction	
1XX Personal Services - Salaries	21.75
3XX Purchased Professional and Technical Services	1,781.00
5XX Other Purchased Services	377.86
6XX Supplies and Materials	2,057.35
8XX Other Expenditures	4,879.16
591 Subtotal	9,117.12
592 IDEA Part B (Trans from Coop)	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	2,371.83
2XX Personal Services - Employee Benefits	1,028.17
592 Subtotal	3,400.00
708 State OTO FullTime Kindergarten Startup	
367 OTO Full-time Kindergarten Start-up	
1XXX Instruction	
1XX Personal Services - Salaries	964.95
2XX Personal Services - Employee Benefits	288.56
708 Subtotal	1,253.51
752 ARRA - Title I Part A	
752 ARRA - Title I, Part A	
1XXX Instruction	
1XX Personal Services - Salaries	8,305.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	125,059.25



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						53,542.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						152,469.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						125,059.25	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	2,181.01	Less Last Year	14,945.05	(4b)		-12,764.04	
						-12,764.04	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						68,188.44	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
209 Title I Improving Basic Programs	41,847.13	0.00	41,847.13
210 Title I Improving Basic Programs	60,490.79	60,490.79	0.00
367 State OTO Capital Invest & Deferred Maintenance	0.00	4,492.68	-4,492.68
372 Quality Schools Facility Grant	37,187.50	37,187.50	0.00
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	56.95	0.00	56.95
590 Coop District Match	811.73	811.73	0.00
591 ARRA - IDEA Part B (Trans from Coop)	1,781.00	9,117.12	-7,336.12
592 IDEA Part B (Trans from Coop)	3,400.00	3,400.00	0.00
708 State OTO FullTime Kindergarten Startup	0.00	1,253.51	-1,253.51
752 ARRA - Title I Part A	6,059.56	8,305.92	-2,246.36
899 Local Misc	835.00	0.00	835.00
Total	<u>152,469.66</u>	<u>125,059.25</u>	<u>27,410.41</u>



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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	30.53	0.00
3281 State Technology Aid	461.63	460.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	492.16	460.26

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
222X Educational Media Services		
3XX Purchased Professional and Technical Services	461.63	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	461.63	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	30.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	460.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	490.79	(5)



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

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	32.33	0.00
1900 Other Revenue from Local Sources	0.00	658.86
1920 Contributions/Donations from Private Sources	300.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	332.33	658.86

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	3,624.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	658.86	(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)	4,283.24	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

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

PRC Revenue	2010 Value	2011 Value
1110 District Tax Levy	7,654.53	328.98
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	27.23
1190 Penalties and Interest on Taxes	15.33	10.92
1510 Interest Earnings	395.51	0.00
1900 Other Revenue from Local Sources	0.00	5,724.50
3445 State Combined Fund School Block Grant	786.06	0.00

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,851.43	6,091.63
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

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

Schedule Of Changes Worksheet

Beginning Fund Balance		44,343.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		6,091.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		50,435.30	(5)



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Detail Expenditure

Fund	Account	Description	2010 Value	2011 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	9,795.88	14,022.14
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	210,465.70	222,848.70
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,282.75	0.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	252.58	70.44
XX	XXX 26XX 41X	Energy Utility Services	11,481.25	18,021.93
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	20,000.00	37,187.50
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	7,379.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	7,379.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,459.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	10,626.33
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	20,872.41
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: 75%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	15,816.65	0.00	0.00	0.00	
280	1XXX	2XX	3,447.87	0.00	0.00	0.00	
280	1XXX	3XX	493.50	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	103.80	0.00	0.00	0.00	
280	1XXX	6XX	198.86	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	811.73	0.00	0.00	0.00	
Totals			20,872.41	0.00	0.00	0.00	20,872.41

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY11.



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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land Improvements	4,565.00	0.00	0.00	0.00	4,565.00
Buildings	361,758.00	0.00	37,188.00	0.00	398,946.00
Machinery and Equipment	192,296.00	0.00	4,493.00	0.00	196,789.00
Totals at Historical Cost	558,619.00	0.00	41,681.00	0.00	600,300.00
Less Accumulated Depreciation For:					
Improvement Accum	1,368.00	0.00	228.00	0.00	1,596.00
Building Accum	157,251.00	-2,287.00	6,040.00	0.00	161,004.00
Machinery and Equipment Accum	91,247.00	0.00	10,729.00	0.00	101,976.00
Total Accumulated Depreciation	249,866.00	-2,287.00	16,997.00	0.00	264,576.00
Governmental Activities, Capital Assets, net	308,753.00	2,287.00	24,684.00	0.00	335,724.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

Depreciation by Function for FY2011	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	4,183.00	0.00	0.00
Operations and Maintenance (26XX)	4,404.00	0.00	0.00
Transportation (27XX)	5,169.00	0.00	0.00
Food Service (31XX)	726.00	0.00	0.00
Unallocated	2,516.00	0.00	0.00
Total Depreciation for FY2011	16,998.00	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2010-11

Submit ID: 0502-26570679

25 Lewis & Clark County

0502 Augusta Elem

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2010)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2011) [a + b - c - d]	Current Portion Due FY2012	Long-Term Portion Due FY2013-
Governmental Activities*							
Compensated Absences	26,893.20	4,621.69	0.00	0.00	31,514.89	0.00	31,514.89
Total Governmental Activity							
Long-Term Liabilities	26,893.20	4,621.69	0.00	0.00	31,514.89	0.00	31,514.89

* 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.