

**ISD No. 877 Buffalo-Hanover-Montrose
Fund Balance**

Fund Balance Title	Fund Balance Type	Balance as of June 30, 2010
General Fund - Fund 01		
		Wasn't Separate
		Wasn't Separate
406 Health & Safety	Reserved	147,396.00
424 Operating Capital	Reserved	38,273.00
403 Staff Development	Reserved	74,801.00
405 Deferred Maintenance	Reserved	18,871.00
		<u>279,341.00</u>
418 Severance & Ins Premiums	Designated / Unreserved	3,474,913.00
		Wasn't Separate
422-01 Carryover	Designated / Unreserved	164,257.00
422-09 Student Activities	Designated / Unreserved	202,258.00
422-04 Dental Insurance	Designated / Unreserved	275,723.00
422-06 Capital	Designated / Unreserved	327,355.00
422-07 Stimulus	Designated / Unreserved	341,200.00
		<u>1,310,793.00</u>
422	Undesignated / Unreserved	<u>6,151,513.00</u>
	Total General Fund	<u><u>11,216,560.00</u></u>
	Total General Fund Exp.	59,821,245.09
	Fund Balance %	10.28%
Food Service - Fund 02		
		Wasn't Separate
		Wasn't Separate
422	Undesignated / Unreserved	<u><u>102,669.17</u></u>

Fund Balance Title	Fund Balance Type	Balance as of June 30, 2010
General Fund - Fund 01		
460 Inventories	Nonspendable	93,727.32
460 Prepays	Nonspendable	192,063.00
		<u>285,790.32</u>
406 Health & Safety	Restricted	147,396.00
424 Operating Capital	Restricted	(24,892.00)
403 Staff Development	Restricted	74,801.00
405 Deferred Maintenance	Restricted	18,871.00
		<u>216,176.00</u>
418 Separation/Retirement Benefits	Committed	3,474,913.00
462-02 Next Year's Approved Budget Defi Assigned		362,083.00
462-01 Carryover	Assigned	164,257.00
462-09 Student Activities	Assigned	202,258.00
462-04 Dental Insurance	Assigned	275,723.00
462-06 Capital	Assigned	327,355.00
462-07 Stimulus	Assigned	341,200.00
		<u>1,672,876.00</u>
422	Unassigned	<u>5,566,804.68</u>
	Total General Fund	<u><u>11,216,560.00</u></u>
	Total General Fund Exp.	59,821,245.09
	Fund Balance %	10.39%
Food Service - Fund 02		
460 Inventories	Nonspendable	69,316.53
460 Prepays	Nonspendable	37,136.00
		<u>106,452.53</u>
464 Other Fund Activities	Restricted	-
463 (if negative balance)	Unassigned	<u><u>(3,783.36)</u></u>

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Fund Balance Title	Fund Balance Type	Balance as of June 30, 2010
Community Service - Fund 04		
		Wasn't Separate
431 Community Ed	Reserved	83,106.82
432 ECFE	Reserved	133,839.98
444 School Readiness	Reserved	48,586.70
447 Adult Basic Ed	Reserved	12,307.34
		<u>277,840.84</u>
422	Undesignated / Unreserved	8.15
	Total Community Service Fund	<u><u>277,848.99</u></u>
Building Construction - Fund 06		
413 Building Projects Funded by Cert. Participation/Lease Purchse	Reserved	-
422	Undesignated / Unreserved	-
Debt Service - Fund 07		
422	Undesignated / Unreserved	<u>1,933,058.19</u>
OPEB - Fund 45		
422	Undesignated / Unreserved	<u>10,593,202.89</u>
OPEB Debt Service - Fund 47		
422	Undesignated / Unreserved	-

Fund Balance Title	Fund Balance Type	Balance as of June 30, 2010
Community Service - Fund 04		
460 Prepays	Nonspendable	9,798.00
431 Community Ed	Restricted	73,308.82
432 ECFE	Restricted	133,839.98
444 School Readiness	Restricted	48,586.70
447 Adult Basic Ed	Restricted	12,307.34
		<u>268,042.84</u>
464 Other Fund Activities	Restricted	8.15
463 (if negative balance)	Unassigned	-
	Total Community Service Fund	<u><u>277,848.99</u></u>
Building Construction - Fund 06		
413 Building Projects Funded by Cert. Participation/Lease Purchase	Restricted	-
464 Other Fund Activities	Restricted	-
463 (if negative balance)	Unassigned	-
Debt Service - Fund 07		
464 Other Fund Activities	Restricted	1,933,058.19
463 (if negative balance)	Unassigned	-
OPEB - Fund 45		
464 Other Fund Activities	Restricted	10,593,202.89
463 (if negative balance)	Unassigned	-
OPEB Debt Service - Fund 47		
464 Other Fund Activities	Restricted	-
463 (if negative balance)	Unassigned	-