SUPPORTING AGENDA DATA BOARD OF DIRECTORS, EDUCATION SERVICE CENTER, REGION 20

July 6, 2011

SUBJECT: PROGRAM HIGHLIGHT – Changes in Fund Balance Terminology

Required by the Governmental Accounting Standards Board (GASB)

EXPLANATION: Mr. Paul Neuhoff will provide an explanation of the Fund Balance

Terminology changes.

ACTION: For Information Only.

Respectfully submitted,

Ronny L. Beard Executive Director