



Trustees' Financial Summary

FY2006-07

Submit ID: 0330-30252557

**15 Flathead County
0330 Bigfork 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 not later than the 2nd Monday in September (MCA 20-9-211 & 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 for state and federal programs.*

Certification

Business Manager/Clerk Eda Taylor

Phone #: (406) 837-7400

(Signature)

(Date)

Chair, Board of Trustees Maureen Averill

(Signature)

(Date)

County Superintendent Marcia Sheffels

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY07 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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PRC	Title	Project Type	Project Number	CFDA #
001	Aggregate Reim/Indirects	LOCAL		Local
062	E-Rate	LOCAL		
108	Giftwrap Fundraiser	LOCAL		
110	8th grade class trip	LOCAL		
117	Misc donations	LOCAL	local	
118	Ravenwood	LOCAL		
119	Fundraiser-Florida Trip	LOCAL	local	
130	Special Ed Donation	LOCAL		
136	Spirit Fund	LOCAL	local	
139	FOBS Donation	LOCAL		
142	Medical Assistance Fund	LOCAL	none	
146	Title II Part A	FEDERAL	1503301406	84.367
147	Title II Part A	FEDERAL	1503301407	84.367
166	Title IV Safe and Drug-Free Schools	FEDERAL	1503301606	84.186A
167	Title IV Safe and Drug-Free Schools	FEDERAL	1503301607	84.186A
227	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	5358A041852	84.358A
316	Title I, Part A, Improving Basic Programs	FEDERAL	1503303106	84.010A
317	Title I, Part A, Improving Basic Programs	FEDERAL	1503303107	84.010A
330	Substance Abuse Program	LOCAL		
336	Round UP for Safety	LOCAL	local	
337	Misc donations	LOCAL	local	
361	Significant Needs project	STATE	150330762007P2	
365	State OTO Indian Education for All	STATE	LOCAL	state
366	State OTO Weatherization & Deferred	STATE	local	state
397	Title V Part A	FEDERAL	1503303907	84.298
607	Title II, Part D, Ed Technology	FEDERAL	1503306007	84.318
776	IDEA Part B	FEDERAL	1503397706	84.027
777	IDEA Part B	FEDERAL	1503397707	84.027
910	Budget Amendment			
911	Budget Amendment			
912	Budget Amendment			
913	Budget Amendment			



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	297,554.86	70,888.53	77,047.97	
02	Taxes Receivable - Real and Personal (120-149)	65,614.35	10,913.10	1.74	
03	Taxes Receivable - Protested (150-159)	9,355.01	1,451.74		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	61,514.93	15,289.18		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	434,039.15	98,542.55	77,049.71	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	64,070.91	5,156.05		
25	Deferred Revenue (680)	74,969.36	12,364.84	1.74	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	139,040.27	17,520.89	1.74	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	28,605.98	5,362.00		
48	Fund Balance for Budget (961-970)	266,392.90	75,659.66	77,047.97	
52	TOTAL FUND BALANCE/EQUITY	294,998.88	81,021.66	77,047.97	
53	TOTAL LIABILITIES AND FUND BALANCE	434,039.15	98,542.55	77,049.71	



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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)	-1,991.03	65,979.38	13,827.81	
02	Taxes Receivable - Real and Personal (120-149)	2,158.84			
03	Taxes Receivable - Protested (150-159)	270.01			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	2,030.73	47,935.80	93,687.73	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,468.55	113,915.18	107,515.54	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		7,053.84	6,910.45	
25	Deferred Revenue (680)	2,428.85		3,989.61	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	2,428.85	7,053.84	10,900.06	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			590.00	
48	Fund Balance for Budget (961-970)	39.70	106,861.34	96,025.48	
52	TOTAL FUND BALANCE/EQUITY	39.70	106,861.34	96,615.48	
53	TOTAL LIABILITIES AND FUND BALANCE	2,468.55	113,915.18	107,515.54	



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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			5,955.25	14,333.70
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			5,955.25	14,333.70
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)			5,955.25	14,333.70
52	TOTAL FUND BALANCE/EQUITY			5,955.25	14,333.70
53	TOTAL LIABILITIES AND FUND BALANCE			5,955.25	14,333.70



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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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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)	244.23	50,228.92		88,935.45
02	Taxes Receivable - Real and Personal (120-149)				55.12
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	244.23	50,228.92		88,990.57
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		1,522.06		
25	Deferred Revenue (680)				55.12
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES		1,522.06		55.12
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)	244.23	48,706.86		88,935.45
52	TOTAL FUND BALANCE/EQUITY	244.23	48,706.86		88,935.45
53	TOTAL LIABILITIES AND FUND BALANCE	244.23	50,228.92		88,990.57



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		1,605.07		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		1,605.07		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		1,605.07		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		1,605.07		
53	TOTAL LIABILITIES AND FUND BALANCE		1,605.07		



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ASSETS, LIABILITIES, AND FUND BALANCE	ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (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)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (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)				
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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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	.71	539.25	17,771.30	
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	.71	539.25	17,771.30	
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)				
52	TOTAL FUND BALANCE/EQUITY	.71	539.25	17,771.30	
53	TOTAL LIABILITIES AND FUND BALANCE	.71	539.25	17,771.30	



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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)				
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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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - A FUND (90)	AGENCY - B FUND (91)	AGENCY - C FUND (92)	AGENCY - D FUND (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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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (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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01 - General Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	1,177,548.70	1,198,173.11
1190 Penalties and Interest on Taxes	6,058.62	5,472.18
1510 Interest Earnings	14,878.71	16,854.23
1900 Other Revenue from Local Sources	511.83	632.76
1920 Contributions/Donations from Private Sources	85.59	1.59
3110 Direct State Aid	1,067,242.74	1,095,757.71
3111 Quality Educator	0.00	81,926.00
3112 At Risk Student	0.00	14,416.75
3113 Indian Education For All	0.00	9,975.60
3114 American Indian Achievement Gap	0.00	3,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	90,065.78	102,022.73
3440 State HB20/SB417 Prop Tax Reimb	3,460.31	2,281.99
3444 State School Block Grant	139,214.48	140,272.51
6100 Material Prior Period Revenue Adjustments	1,922.37	20,687.84

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

2,500,989.13 2,691,675.00

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	1,235,846.70	1,343,988.50
2XX Personal Services - Employee Benefits	106,589.46	110,639.23
3XX Purchased Professional and Technical Services	4,059.00	821.76
4XX Purchased Property Services	11,193.61	12,679.83
5XX Other Purchased Services	8,743.80	9,245.18
6XX Supplies and Materials	112,412.74	100,002.17
810 Dues and Fees	259.00	3,541.75
21XX Support Services - Students		
1XX Personal Services - Salaries	86,057.76	95,532.90
2XX Personal Services - Employee Benefits	8,538.59	9,479.75
3XX Purchased Professional and Technical Services	0.00	1,134.00
5XX Other Purchased Services	999.81	170.00
6XX Supplies and Materials	2,405.64	4,544.85
810 Dues and Fees	360.00	90.00
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	6,438.98	3,320.01
2XX Personal Services - Employee Benefits	0.00	34.34
3XX Purchased Professional and Technical Services	0.00	5,000.00
5XX Other Purchased Services	1,557.00	6,841.39



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01 - General Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary				
	222X	Educational Media Services			
		1XX	Personal Services - Salaries	24,939.00	35,386.96
		2XX	Personal Services - Employee Benefits	1,757.97	4,597.91
		3XX	Purchased Professional and Technical Services	1,468.00	286.26
		4XX	Purchased Property Services	0.00	1,772.18
		5XX	Other Purchased Services	58.85	85.00
		6XX	Supplies and Materials	16,395.47	12,515.09
		810	Dues and Fees	0.00	20.00
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	52,784.33	53,901.31
		2XX	Personal Services - Employee Benefits	6,558.94	7,436.68
		3XX	Purchased Professional and Technical Services	4,472.41	1,674.00
		4XX	Purchased Property Services	2,572.08	4,618.57
		5XX	Other Purchased Services	8,390.11	7,517.44
		6XX	Supplies and Materials	4,201.59	5,339.24
		810	Dues and Fees	643.00	947.00
		8XX	Other Expenditures	44.00	20.50
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	151,584.89	158,008.21
		2XX	Personal Services - Employee Benefits	26,774.65	30,930.54
		3XX	Purchased Professional and Technical Services	0.00	509.52
		4XX	Purchased Property Services	2,154.00	1,500.00
		5XX	Other Purchased Services	10,288.91	7,885.19
		6XX	Supplies and Materials	6,813.82	7,026.52
		810	Dues and Fees	805.00	934.00
		8XX	Other Expenditures	40.00	273.25
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	52,702.78	55,701.19
		2XX	Personal Services - Employee Benefits	6,315.67	7,128.78
		3XX	Purchased Professional and Technical Services	9,040.50	9,797.87
		5XX	Other Purchased Services	140.85	208.50
		6XX	Supplies and Materials	2,819.61	2,808.16
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	104,005.22	114,287.86
		2XX	Personal Services - Employee Benefits	18,636.22	21,388.20
		3XX	Purchased Professional and Technical Services	4,343.00	587.50
		4XX	Purchased Property Services	124,123.53	88,089.84
		5XX	Other Purchased Services	16,036.50	15,254.50
		6XX	Supplies and Materials	37,052.63	25,826.53
		810	Dues and Fees	30.00	19.00
		8XX	Other Expenditures	21.47	0.00



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01 - General Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	2,911.98	4,445.99
		2XX	Personal Services - Employee Benefits	223.47	377.83
		5XX	Other Purchased Services	99.78	145.33
		6XX	Supplies and Materials	1,398.00	2,500.34
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	90,605.71	100,433.73
		2XX	Personal Services - Employee Benefits	11,763.59	15,195.71
		3XX	Purchased Professional and Technical Services	0.00	1,837.26
		5XX	Other Purchased Services	0.00	362.24
		6XX	Supplies and Materials	123.64	592.52
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	25,717.74	32,352.39
		2XX	Personal Services - Employee Benefits	3,592.00	3,968.53
		3XX	Purchased Professional and Technical Services	662.76	554.61
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	15,565.08	16,897.07
		2XX	Personal Services - Employee Benefits	159.79	206.31
		5XX	Other Purchased Services	0.00	424.81
		6XX	Supplies and Materials	118.68	0.00
365	Indian Education for All				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	5,935.99
		2XX	Personal Services - Employee Benefits	0.00	47.87
		3XX	Purchased Professional and Technical Services	0.00	1,195.05
		5XX	Other Purchased Services	0.00	2,733.32
		6XX	Supplies and Materials	0.00	2,689.32
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	13,804.92	14,617.44
		2XX	Personal Services - Employee Benefits	1,423.02	1,565.07
		6XX	Supplies and Materials	1,551.15	3,368.36
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	2,992.22	2,659.35
		2XX	Personal Services - Employee Benefits	231.83	228.52



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01 - General Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
710	School Sponsored	Extracurricular Activities			
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	3,131.99	5,595.99
		2XX	Personal Services - Employee Benefits	32.16	64.36
		5XX	Other Purchased Services	1,279.59	833.70
		6XX	Supplies and Materials	50.75	422.80
		810	Dues and Fees	640.00	974.80
720	School Sponsored	Athletics			
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	2,911.67	3,582.72
		2XX	Personal Services - Employee Benefits	215.92	303.13
		5XX	Other Purchased Services	71.11	79.35
		6XX	Supplies and Materials	921.65	1,050.20
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	13,884.00	19,289.00
		2XX	Personal Services - Employee Benefits	137.62	307.99
		3XX	Purchased Professional and Technical Services	1,600.00	2,113.70
		4XX	Purchased Property Services	470.16	499.68
		6XX	Supplies and Materials	7,604.68	5,895.77
		810	Dues and Fees	0.00	25.00
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	0.00	20,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,489,373.75</u>	<u>2,667,722.11</u>



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01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					331,543.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,691,675.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,667,722.11	(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	28,605.98	Less Last Year	89,103.80	(4b)	-60,497.82	
					-60,497.82	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					294,998.88	(5)



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10 - Transportation Fund

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

PRC Revenue		2006 Value	2007 Value
1110	District Tax Levy	167,857.74	200,208.87
1190	Penalties and Interest on Taxes	875.82	820.93
1510	Interest Earnings	1,979.22	1,736.26
1900	Other Revenue from Local Sources	340.50	76.37
2220	County On-Schedule Trans Reimb	35,335.27	38,357.79
3210	State On-Schedule Trans Reimb	35,263.85	38,357.80
3440	State HB20/SB417 Prop Tax Reimb	433.21	291.28
3444	State School Block Grant	9,129.45	9,198.83
6100	Material Prior Period Revenue Adjustments	500.28	265.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>251,715.34</u>	<u>289,313.21</u>

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

PRC Program Function Object		2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	4,368.79	4,540.57
2XX	Personal Services - Employee Benefits	497.38	575.57
25XX	Support Services - Business		
1XX	Personal Services - Salaries	2,686.00	2,793.46
2XX	Personal Services - Employee Benefits	269.66	309.93
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	50,481.58	56,422.62
2XX	Personal Services - Employee Benefits	13,409.56	15,244.59
3XX	Purchased Professional and Technical Services	1,476.20	544.25
4XX	Purchased Property Services	6,676.54	3,787.38
5XX	Other Purchased Services	114,520.93	119,921.40
6XX	Supplies and Materials	13,318.17	17,331.34
7XX	Property and Equipment Acquisition	47,850.00	25,675.00
280	Special Education - Local and State		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	5,914.47	5,904.57
2XX	Personal Services - Employee Benefits	2,285.78	2,519.49
4XX	Purchased Property Services	380.56	60.00
5XX	Other Purchased Services	1,476.50	1,360.80
6XX	Supplies and Materials	2,961.38	2,669.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>268,573.50</u>	<u>259,660.42</u>



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10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					55,400.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					289,313.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					259,660.42	(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	5,362.00	Less Last Year	9,393.92	(4b)	-4,031.92	
					-4,031.92	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					81,021.66	(5)



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11 - Bus Depreciation Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	2,681.71	3,364.00
1900 Other Revenue from Local Sources	2,675.00	0.00
3440 State HB20/SB417 Prop Tax Reimb	55.28	36.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,411.99	3,400.85

Schedule of Changes Worksheet

Beginning Fund Balance	73,647.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,400.85	(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)	77,047.97	(5)



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13 - Tuition Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	33,310.88	39,808.32
1190 Penalties and Interest on Taxes	75.61	148.26
1510 Interest Earnings	42.83	320.80
3440 State HB20/SB417 Prop Tax Reimb	33.46	44.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	33,462.78	40,321.91

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

PRC Program Function Object	2006 Value	2007 Value
280 Special Education - Local and State		
1XXX Instruction		
5XX Other Purchased Services	35,578.00	38,832.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	35,578.00	38,832.00

Schedule of Changes Worksheet

Beginning Fund Balance	-1,450.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	40,321.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	38,832.00	(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)		39.70 (5)



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14 - Retirement Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	2,977.51	3,869.76
2240 County Retirement Distribution	298,554.62	319,781.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	301,532.13	323,651.58

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	193,001.28	201,477.26
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	12,267.33	18,937.27
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	0.00	499.60
222X Educational Media Services		
2XX Personal Services - Employee Benefits	1,671.85	5,370.07
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	8,536.31	8,805.41
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	22,213.22	23,011.63
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	7,717.19	8,112.06
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	15,209.00	15,918.69
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	7,079.34	8,006.31
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	13,669.41	15,321.82
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	2,723.77	4,861.33
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	862.91	817.24
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,375.26	2,578.51



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14 - Retirement Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
365	Indian Education for All				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	832.77
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	1,955.49	2,207.13
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	345.66	298.36
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	365.89	779.22
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	398.49	462.63
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	1,525.17	2,181.89
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				291,917.57	320,479.20

Schedule of Changes Worksheet

Beginning Fund Balance					103,688.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					323,651.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					320,479.20	(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)					106,861.34	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2007 Value
001 Aggregate Reim/Indirects	
1510 Interest Earnings	2,285.36
062 E-Rate	
1920 Contributions/Donations from Private Sources	4,037.97
108 Giftwrap Fundraiser	
1900 Other Revenue from Local Sources	5,796.50
110 8th grade class trip	
1920 Contributions/Donations from Private Sources	3,465.26
117 Misc donations	
1920 Contributions/Donations from Private Sources	612.00
118 Ravenwood	
1920 Contributions/Donations from Private Sources	5,894.99
119 Fundraiser-Florida Trip	
1920 Contributions/Donations from Private Sources	2,312.63
136 Spirit Fund	
1920 Contributions/Donations from Private Sources	283.17
139 FOBS Donation	
1920 Contributions/Donations from Private Sources	11,436.00
142 Medical Assistance Fund	
1900 Other Revenue from Local Sources	500.00
146 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	1,076.60
147 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	75,711.00
167 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	5,974.00
227 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	23,317.00
316 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	6,897.21
317 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	174,402.00
336 Round UP for Safety	
1920 Contributions/Donations from Private Sources	5,921.54
337 Misc donations	
1920 Contributions/Donations from Private Sources	4,000.00



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2007 Value
361 Significant Needs project	
3610 Services for Significant Needs Students	10,000.00
365 State OTO Indian Education for All	
3650 OTO Indian Education for All	23,281.44
366 State OTO Weatherization & Deferred Maintenance	
3640 OTO Weatherization & Deferred Maintenance	75,817.00
397 Title V Part A	
4350 Title V, Part A, Innovative Programs	2,505.00
607 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	3,140.00
777 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	89,325.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	537,992.55

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

PRC Program Function Object	2007 Value
062 E-Rate	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2,075.50
5XX Other Purchased Services	60.34
6XX Supplies and Materials	1,902.07
062 Subtotal	4,037.91
108 Giftwrap Fundraiser	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2,345.00
6XX Supplies and Materials	3,359.79
108 Subtotal	5,704.79



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
110 8th grade class trip	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2,105.00
5XX Other Purchased Services	200.00
6XX Supplies and Materials	2,245.28
	4,550.28
110 Subtotal	4,550.28
117 Misc donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
2XX Personal Services - Employee Benefits	131.72
3XX Purchased Professional and Technical Services	1,928.98
6XX Supplies and Materials	1,293.30
	3,354.00
117 Subtotal	3,354.00
118 Ravenwood	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	258.00
3XX Purchased Professional and Technical Services	5,928.50
6XX Supplies and Materials	210.00
	6,396.50
118 Subtotal	6,396.50
119 Fundraiser-Florida Trip	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,951.77
130 Special Ed Donation	
280 Special Education - Local and State	
1XXX Instruction	
6XX Supplies and Materials	48.09
136 Spirit Fund	
1XX Regular Education Programs - Elementary/Secondary	
24XX Support Services - School Administration	
6XX Supplies and Materials	2,351.65



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
1XX Regular Education Programs - Elementary/Secondary	
136 Subtotal	2,351.65
139 FOBS Donation	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	400.00
6XX Supplies and Materials	8,259.62
139 Subtotal	8,659.62
142 Medical Assistance Fund	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	323.50
146 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	180.00
2XX Personal Services - Employee Benefits	29.54
3XX Purchased Professional and Technical Services	395.06
5XX Other Purchased Services	476.00
146 Subtotal	1,080.60
147 Title II Part A	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	60,551.00
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
1XX Personal Services - Salaries	9,257.50
3XX Purchased Professional and Technical Services	5,902.50
147 Subtotal	75,711.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
166 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
1XX Personal Services - Salaries	942.97
3XX Purchased Professional and Technical Services	2,641.64
	3,584.61
166 Subtotal	
167 Title IV Safe and Drug-Free Schools	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	3,960.00
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
2XX Personal Services - Employee Benefits	2,014.00
	5,974.00
167 Subtotal	
227 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
1XX Personal Services - Salaries	19,035.05
2XX Personal Services - Employee Benefits	3,281.92
5XX Other Purchased Services	1,000.00
	23,316.97
227 Subtotal	
316 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	6,897.21
317 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	113,977.00
2XX Personal Services - Employee Benefits	59,917.47
	173,894.47
317 Subtotal	



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
330 Substance Abuse Program	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	600.00
2XX Personal Services - Employee Benefits	454.41
3XX Purchased Professional and Technical Services	4,543.94
6XX Supplies and Materials	447.50
	6,045.85
330 Subtotal	
336 Round UP for Safety	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
7XX Property and Equipment Acquisition	5,981.54
337 Misc donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	3,981.85
361 Significant Needs project	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	10,000.00
365 State OTO Indian Education for All	
365 Indian Education for All	
1XXX Instruction	
5XX Other Purchased Services	50.80
366 State OTO Weatherization & Deferred Maintenance	
364 State One Time Only (OTO) Weatherization/Deferred Mai	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	37,749.65
6XX Supplies and Materials	4,222.47
	41,972.12
366 Subtotal	



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
397 Title V Part A	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	1,442.00
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
2XX Personal Services - Employee Benefits	1,063.00
	<hr/>
397 Subtotal	2,505.00
607 Title II, Part D, Ed Technology	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	2,048.00
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
1XX Personal Services - Salaries	1,092.00
	<hr/>
607 Subtotal	3,140.00
777 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	60,041.63
2XX Personal Services - Employee Benefits	17,632.27
3XX Purchased Professional and Technical Services	2,993.00
5XX Other Purchased Services	410.00
6XX Supplies and Materials	77.00
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	8,171.99
	<hr/>
777 Subtotal	89,325.89
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<hr/> <hr/> 0.00 490,840.02



Trustees' Financial Summary

FY2006-07

Submit ID: 0330-30252557

15 Flathead County

0330 Bigfork Elem

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						52,643.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						537,992.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						490,840.02	(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	590.00	Less Last Year	3,770.52	(4b)		-3,180.52	
							-3,180.52 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						96,615.48	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Aggregate Reim/Indirects	2,285.36	0.00	2,285.36
062 E-Rate	4,037.97	4,037.91	0.06
108 Giftwrap Fundraiser	5,796.50	5,704.79	91.71
110 8th grade class trip	3,465.26	4,550.28	-1,085.02
117 Misc donations	612.00	3,354.00	-2,742.00
118 Ravenwood	5,894.99	6,396.50	-501.51
119 Fundraiser-Florida Trip	2,312.63	1,951.77	360.86
130 Special Ed Donation	0.00	48.09	-48.09
136 Spirit Fund	283.17	2,351.65	-2,068.48
139 FOBS Donation	11,436.00	8,659.62	2,776.38
142 Medical Assistance Fund	500.00	323.50	176.50
146 Title II Part A	1,076.60	1,080.60	-4.00
147 Title II Part A	75,711.00	75,711.00	0.00
166 Title IV Safe and Drug-Free Schools	0.00	3,584.61	-3,584.61
167 Title IV Safe and Drug-Free Schools	5,974.00	5,974.00	0.00
227 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	23,317.00	23,316.97	0.03
316 Title I, Part A, Improving Basic Programs	6,897.21	6,897.21	0.00
317 Title I, Part A, Improving Basic Programs	174,402.00	173,894.47	507.53
330 Substance Abuse Program	0.00	6,045.85	-6,045.85
336 Round UP for Safety	5,921.54	5,981.54	-60.00
337 Misc donations	4,000.00	3,981.85	18.15
361 Significant Needs project	10,000.00	10,000.00	0.00



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15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
365 State OTO Indian Education for All	23,281.44	50.80	23,230.64
366 State OTO Weatherization & Deferred Maintenance	75,817.00	41,972.12	33,844.88
397 Title V Part A	2,505.00	2,505.00	0.00
607 Title II, Part D, Ed Technology	3,140.00	3,140.00	0.00
777 IDEA Part B	89,325.88	89,325.89	-0.01
Total	537,992.55	490,840.02	47,152.53



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20 - Lease-Rental Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	155.45	254.87
1910 Rentals	10,192.50	1,277.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>10,347.95</u>	<u>1,532.37</u>

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	5,475.00	125.00
2XX Personal Services - Employee Benefits	416.35	10.94
4XX Purchased Property Services	375.00	0.00
7XX Property and Equipment Acquisition	2,640.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>8,906.35</u>	<u>135.94</u>

Schedule of Changes Worksheet

Beginning Fund Balance	4,558.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,532.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	135.94	(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)	5,955.25	(5)



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21 - Compensated Absence Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	518.77	626.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	518.77	626.04

Schedule of Changes Worksheet

Beginning Fund Balance	13,707.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	626.04	(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)	14,333.70	(5)



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28 - Technology Fund

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

PRC Revenue		2006 Value	2007 Value
1510	Interest Earnings	317.69	241.85
1900	Other Revenue from Local Sources	817.00	0.00
3281	State Technology Aid	14,846.14	14,402.69
6100	Material Prior Period Revenue Adjustments	800.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>16,780.83</u>	<u>14,644.54</u>

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

PRC Program Function Object		2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	3XX Purchased Professional and Technical Services	180.00	8,746.75
	4XX Purchased Property Services	2,705.00	0.00
	6XX Supplies and Materials	16,215.52	7,588.25
910	Budget Amendment		
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	6XX Supplies and Materials	1,449.34	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>20,549.86</u>	<u>16,335.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance		1,934.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		14,644.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		16,335.00	(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)		244.23	(5)



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29 - Flexibility Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	1,716.37	2,264.10
3445 State Combined Fund School Block Grant	14,371.54	14,480.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	16,087.91	16,744.86

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	333.50	2,510.31
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	1,185.88	15,192.83
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	730.00
6XX Supplies and Materials	0.00	870.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,519.38	19,303.14

Schedule of Changes Worksheet

Beginning Fund Balance	51,265.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,744.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	19,303.14	(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 0.00 Less Last Year 0.00 (4b)	0.00	0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	48,706.86	(5)



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50 - Debt Service Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	0.00	2,017.27
1190 Penalties and Interest on Taxes	0.00	5.63
1510 Interest Earnings	3,154.53	3,617.09
3440 State HB20/SB417 Prop Tax Reimb	442.25	294.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,596.78	5,934.83

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Intere		
830 Special Assessments	0.00	713.18
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	713.18

Schedule of Changes Worksheet

Beginning Fund Balance	83,713.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,934.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	713.18	(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)	88,935.45	(5)



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61 - Building Reserve Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	13.42	6.12
1190 Penalties and Interest on Taxes	6.02	3.64
1510 Interest Earnings	179.12	69.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	198.56	79.54

Schedule of Changes Worksheet

Beginning Fund Balance	1,525.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	79.54	(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)	1,605.07	(5)



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81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	1.33	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1.33	0.00

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

PRC Program Function Object	2006 Value	2007 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	150.71	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	150.71	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	0.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(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)	0.71	(5)



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82 - Interlocal Agreement Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	0.00	539.25
5300 Operating Transfers from Other Funds	0.00	20,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	20,539.25

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	18,990.06
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	0.00	1,009.94
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	20,000.00

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20,539.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	20,000.00	(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)	539.25	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2006 Value	2007 Value
1XXX Revenues from Student Activities	18,189.89	13,092.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	18,189.89	13,092.69

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

PRC Program Function Object	2006 Value	2007 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	18,453.55	13,808.48
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	18,453.55	13,808.48

Schedule of Changes Worksheet

Beginning Fund Balance	18,487.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,092.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	13,808.48	(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)	17,771.30	(5)



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Fund	Account	Description	2006 Value	2007 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	51,058.23	42,306.00
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	32,597.16	56,765.33
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	XXX 1XXX	112 Certified Teacher Staff Salaries	1,361,789.65	1,513,675.93
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	25,706.60	20,222.10
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	1,168.95	852.04
XX	XXX 26XX	41X Energy Utility Services	60,959.04	56,403.21
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	35,578.00	38,832.00
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 Allowable Cost Payments:

a. Instructional Block Grant Entitlement	70,083.48
b. Related Services Block Grant Entitlement	23,359.53
c. Total Entitlements Subject to Reversion	93,443.01

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	124,279.20
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	155,296.99
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, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

All MAEFAIRS filers and paper filers must record the following adjusting entry in your General Fund as of 06/30:

<u>General Ledger</u>	<u>Debit</u>	<u>Credit</u>
X01-402 Revenue	0.00	
X01-680 Deferred Revenue		0.00

A Special Education Reversion Amount greater than zero on line (g) above reduces revenue 3115-State Special Education Allowable Cost Payment to Districts recorded in the Trustees' Financial Summary (TFS) General Fund (Fund 01). MAEFAIRS records the reduction of special education revenue on the TFS, however, paper filers must make the following adjusting entry on their books.

Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
--------------------------------------	------

Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding in FY2009 Maximum Budget: 75%



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	100,433.73	0.00	0.00	0.00
280	1XXX	2XX	15,195.71	0.00	0.00	0.00
280	1XXX	3XX	1,837.26	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	362.24	0.00	0.00	0.00
280	1XXX	6XX	592.52	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	32,352.39	0.00	0.00	0.00
280	21XX	2XX	3,968.53	0.00	0.00	0.00
280	21XX	3XX	554.61	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00
Totals			155,296.99	0.00	0.00	0.00 155,296.99



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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 FY07.*



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Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	5,500.00	0.00	0.00	0.00	5,500.00
Buildings	2,696,110.33	0.00	0.00	0.00	2,696,110.33
Machinery And Equipment	501,565.70	0.00	46,656.54	35,390.50	512,831.74
Totals at historical cost	3,203,176.03	0.00	46,656.54	35,390.50	3,214,442.07
Less Accumulated depreciation for:					
Building Accum	1,482,905.77	0.00	56,648.00	0.00	1,539,553.77
Machinery And Equipment Accum	317,372.47	0.00	30,460.57	17,695.28	330,137.76
Total accumulated depreciation	1,800,278.24	0.00	87,108.57	17,695.28	1,869,691.53
Governmental activities, capital assets, net	1,402,897.79	0.00	-40,452.03	17,695.22	1,344,750.54

* 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.

*** Has comments.

Depreciation by Function for FY2007	Governmental	Business-Type	Adjustments
	Activities	Activities	
Instruction (1XXX)	808.00	0.00	0.00
General Administration (23XX)	811.00	0.00	0.00
Operations and Maintenance (26XX)	3,698.38	0.00	0.00
Transportation (27XX)	25,876.69	0.00	0.00
Food Service (31XX)	438.50	0.00	0.00
Total Depreciation for FY2007	31,632.57	0.00	0.00

*** Has comments.



Trustees' Financial Summary

FY2006-07

Submit ID: 0330-30252557

15 Flathead County

0330 Bigfork Elem

	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2006)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2007) [a + b - c - d]	Current Portion Due FY2008	Long-Term Portion Due FY2009-
Governmental Activities *							
Compensated	190,280.00	185,352.75	0.00	190,280.00	185,352.75	0.00	185,352.75
Total Governmental Activity							
Long-Term Liabilities	190,280.00	185,352.75	0.00	190,280.00	185,352.75	0.00	185,352.75

* 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.