



Trustees' Financial Summary

FY2007-08

Submit ID: 0590-31374475

**32 Missoula County
0590 Bonner 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: Carrie Ruff

Phone #: (406) 258-6151

(Signature)

(Date)

Chair, Board of Trustees: Jim Smith

(Signature)

(Date)

County Superintendent: Rachel Vielleux

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY08 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 #
150	Outdoor Science Class	LOCAL	0	
160	Odegaard Donation	LOCAL	00	
170	Msla Elec Coop IEP Grant	LOCAL	0000	
190	Restitution	LOCAL	000	
300	State OTO Weatherization & Deferred Maintenance	STATE	NA	state
310	State OTO Indian Education for All	STATE	NA	state
320	State OTO Kindergarten Startup	STATE	NA	
330	State OTO Capital Investment & Deferred Maint	STATE	NA	
340	K-12 Educ Data Systems	STATE	NA	
645	Medicaid Admin Claiming-MAC	STATE	22	
745	Medicaid Admin Claiming-MAC	STATE	22	
810	IDEA-B (Trans from Coop)	FEDERAL	3296987708	84.027A
814	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0320591140800	84.367
816	Title IV, Part A, Safe & Drug-Free	FEDERAL	320590160800	84.186A
820	Significant Needs Students Services	STATE	3205907608P2	
831	Title I, Part A, Improving Basic Programs	FEDERAL	0320590310800	84.010A
839	Title V, Part A, Innovative Programs	FEDERAL	0320590390800	84.298
845	Medicaid Admin Claiming-MAC	STATE	22	
850	Medicaid	STATE	164917	State
860	Title II, Part D, Ed Technology	FEDERAL	0320590600800	84.318
910	Budget Amendment			



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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)	329,699.79	26,113.88		37,733.32
02	Taxes Receivable - Real and Personal (120-149)	54,024.13	11,652.03		
03	Taxes Receivable - Protested (150-159)	57,642.21	11,946.74		
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)	18,405.00			
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	459,771.13	49,712.65		37,733.32
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	111,666.34	23,598.77		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	111,666.34	23,598.77		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	102,249.48			
48	Fund Balance for Budget (961-970)	245,855.31	26,113.88		37,733.32
52	TOTAL FUND BALANCE/EQUITY	348,104.79	26,113.88		37,733.32
53	TOTAL LIABILITIES AND FUND BALANCE	459,771.13	49,712.65		37,733.32



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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)	11,646.52	84,471.26	66,899.92	8,370.65
02	Taxes Receivable - Real and Personal (120-149)	6.25			703.91
03	Taxes Receivable - Protested (150-159)				377.93
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			8,152.50	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	11,652.77	84,471.26	75,052.42	9,452.49
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	6.25		8,152.50	1,081.84
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	6.25		8,152.50	1,081.84
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	11,646.52	84,471.26	66,899.92	8,370.65
52	TOTAL FUND BALANCE/EQUITY	11,646.52	84,471.26	66,899.92	8,370.65
53	TOTAL LIABILITIES AND FUND BALANCE	11,652.77	84,471.26	75,052.42	9,452.49



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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)				6,861.04
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				6,861.04
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)				6,861.04
52	TOTAL FUND BALANCE/EQUITY				6,861.04
53	TOTAL LIABILITIES AND FUND BALANCE				6,861.04



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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)	54,114.01	76,177.23		109,517.61
02	Taxes Receivable - Real and Personal (120-149)		21.88		4,470.09
03	Taxes Receivable - Protested (150-159)				4,830.17
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	54,114.01	76,199.11		118,817.87
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				100,576.25
25	Deferred Revenue (680)		21.88		9,300.26
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES		21.88		109,876.51
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)	54,114.01	76,177.23		8,941.36
52	TOTAL FUND BALANCE/EQUITY	54,114.01	76,177.23		8,941.36
53	TOTAL LIABILITIES AND FUND BALANCE	54,114.01	76,199.11		118,817.87



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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)	59,030.55	74,624.22		
02	Taxes Receivable - Real and Personal (120-149)		35.65		
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	59,030.55	74,659.87		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		35.65		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		35.65		
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)	59,030.55	74,624.22		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	59,030.55	74,624.22		
53	TOTAL LIABILITIES AND FUND BALANCE	59,030.55	74,659.87		



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ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service Fund (73)	Purchasing Internal Service Fund (74)	Central Transportation Internal Service 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)				
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 Internal Service (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)				
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 only) (81)	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend principal & (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,117.16		32,903.04	
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	2,117.16		32,903.04	
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	2,117.16		32,903.04	
52	TOTAL FUND BALANCE/EQUITY	2,117.16		32,903.04	
53	TOTAL LIABILITIES AND FUND BALANCE	2,117.16		32,903.04	



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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)	41,328.18	151,475.48		
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	41,328.18	151,475.48		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	41,328.18	151,475.48		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	41,328.18	151,475.48		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	41,328.18	151,475.48		



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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	2007 Value	2008 Value
1111 District Levy - Real Property	421,613.28	416,265.15
1112 District Levy - Personal Property	104,979.67	103,769.18
1113 District Levy - Heavy Motor Vehicles	785.63	238.40
1114 District Levy - Pers Prop/Mobile Homes	30,573.89	27,167.51
1190 Penalties and Interest on Taxes	2,096.70	1,699.85
1510 Interest Earnings	21,464.08	23,058.33
1900 Other Revenue from Local Sources	224.89	173.25
3110 Direct State Aid	826,894.54	882,246.31
3111 Quality Educator	59,360.00	92,264.04
3112 At Risk Student	7,712.97	7,175.59
3113 Indian Education For All	7,670.40	7,976.40
3114 American Indian Achievement Gap	1,000.00	800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	111,945.49	90,046.20
3120 State Guaranteed Tax Base Aid	356,648.34	410,124.00
3440 State HB20/SB417 Prop Tax Reimb	15,213.36	6,958.95
3444 State School Block Grant	127,715.25	128,685.89
6100 Material Prior Period Revenue Adjustments	1,880.03	125.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,097,778.52	2,198,774.26

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	851,021.74	920,063.56
2XX Personal Services - Employee Benefits	109,472.80	113,125.80
3XX Purchased Professional and Technical Services	10,251.78	2,765.00
4XX Purchased Property Services	11,277.18	13,805.67
5XX Other Purchased Services	12,760.11	13,771.16
6XX Supplies and Materials	88,375.39	99,616.11
21XX Support Services - Students		
1XX Personal Services - Salaries	48,920.27	44,972.65
2XX Personal Services - Employee Benefits	2,678.72	2,711.31
3XX Purchased Professional and Technical Services	300.00	0.00
5XX Other Purchased Services	1,451.52	1,060.51
6XX Supplies and Materials	2,355.20	4,443.78
222X Educational Media Services		
1XX Personal Services - Salaries	35,935.60	36,672.14
2XX Personal Services - Employee Benefits	4,939.68	5,077.53
3XX Purchased Professional and Technical Services	20,740.00	23,861.27
4XX Purchased Property Services	340.00	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC	Program	Function	Object	2007 Value	2008 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		222X	Educational Media Services		
			5XX Other Purchased Services	2,549.07	2,094.60
			6XX Supplies and Materials	99,841.84	88,848.76
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	67,310.02	74,210.15
			2XX Personal Services - Employee Benefits	6,219.40	6,287.25
			3XX Purchased Professional and Technical Services	5,117.75	6,119.50
			4XX Purchased Property Services	370.00	0.00
			5XX Other Purchased Services	9,374.77	10,158.05
			6XX Supplies and Materials	2,959.22	6,141.54
			7XX Property and Equipment Acquisition	0.00	10,796.00
			810 Dues and Fees	2,769.00	2,946.00
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries	54,652.60	56,693.07
			2XX Personal Services - Employee Benefits	6,132.80	6,548.03
			5XX Other Purchased Services	2,973.99	5,480.44
			6XX Supplies and Materials	6,014.04	4,094.77
			7XX Property and Equipment Acquisition	0.00	14,416.25
			810 Dues and Fees	650.00	684.00
		25XX	Support Services - Business		
			1XX Personal Services - Salaries	29,628.86	31,014.08
			2XX Personal Services - Employee Benefits	3,719.97	3,831.44
			3XX Purchased Professional and Technical Services	12,645.92	11,592.00
			5XX Other Purchased Services	1,675.25	2,501.32
			6XX Supplies and Materials	1,547.76	358.21
			810 Dues and Fees	275.00	150.00
		26XX	Operation and Maintenance of Plant Services		
			1XX Personal Services - Salaries	69,296.75	72,578.84
			2XX Personal Services - Employee Benefits	14,669.84	14,156.28
			3XX Purchased Professional and Technical Services	2,418.25	3,365.75
			4XX Purchased Property Services	108,237.05	90,571.49
			5XX Other Purchased Services	18,095.92	32,432.01
			6XX Supplies and Materials	27,964.18	28,419.70
			7XX Property and Equipment Acquisition	0.00	11,500.00
		27XX	Student Transportation Services		
			6XX Supplies and Materials	12,108.00	0.00
		4XXX	Facilities Acquisition and Construction Services		
			3XX Purchased Professional and Technical Services	5,775.00	8,581.70
			7XX Property and Equipment Acquisition	48,387.80	41,781.26
	210	Non-Federal Alternative Education			
		1XXX	Instruction		
			1XX Personal Services - Salaries	975.00	494.00
			2XX Personal Services - Employee Benefits	6.64	3.20



Trustees' Financial Summary

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32 Missoula County
0590 Bonner Elem

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	2007 Value	2008 Value
	210 Non-Federal Alternative Education				
		1XXX Instruction			
			5XX Other Purchased Services	568.40	296.77
			6XX Supplies and Materials	810.43	3,951.98
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	86,472.44	99,736.84
			2XX Personal Services - Employee Benefits	10,995.91	11,576.74
			5XX Other Purchased Services	465.09	541.99
			6XX Supplies and Materials	3,766.94	990.12
		21XX Support Services - Students			
			1XX Personal Services - Salaries	39,316.51	28,924.09
			2XX Personal Services - Employee Benefits	2,615.72	2,607.32
			6XX Supplies and Materials	151.48	696.85
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Coopera	51,830.30	60,186.28
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			1XX Personal Services - Salaries	1,969.00	0.00
			6XX Supplies and Materials	5.82	0.00
	365 OTO Indian Education for All				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	0.00	500.00
			5XX Other Purchased Services	0.00	32.00
			6XX Supplies and Materials	197.32	378.67
		222X Educational Media Services			
			6XX Supplies and Materials	0.00	7,092.15
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	1,000.00	1,000.00
			2XX Personal Services - Employee Benefits	6.86	6.48
			6XX Supplies and Materials	5.99	0.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	7,998.00	8,219.00
			2XX Personal Services - Employee Benefits	54.75	53.25
			3XX Purchased Professional and Technical Services	2,550.00	2,575.00
			5XX Other Purchased Services	1,856.22	2,200.47
			6XX Supplies and Materials	3,577.32	7,905.31
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	45,000.00	0.00
			6XX Supplies and Materials	0.00	6,437.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC Program Function Object	2007 Value	2008 Value
910 Food Services		
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,086,396.18	2,176,704.49

Schedule Of Changes Worksheet

Beginning Fund Balance		268,838.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,198,774.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,176,704.49	(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	102,249.48	Less Last Year	45,052.94
			(4b)
		57,196.54	
			57,196.54
			(4)
Ending Fund Balance (1 + 2 - 3 + 4)		348,104.79	(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	2007 Value	2008 Value
1111 District Levy - Real Property	88,777.14	92,378.29
1112 District Levy - Personal Property	22,111.85	22,966.92
1113 District Levy - Heavy Motor Vehicles	166.23	53.02
1114 District Levy - Pers Prop/Mobile Homes	5,555.53	5,463.40
1190 Penalties and Interest on Taxes	258.29	222.72
1510 Interest Earnings	1,331.76	1,366.14
2220 County On-Schedule Trans Reimb	9,442.35	9,071.38
3210 State On-Schedule Trans Reimb	9,442.35	9,071.39
3440 State HB20/SB417 Prop Tax Reimb	2,719.98	2,051.07
3444 State School Block Grant	8,727.74	8,794.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	148,533.22	151,438.40

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	25,528.49	26,428.56
2XX Personal Services - Employee Benefits	3,556.13	3,539.46
5XX Other Purchased Services	120,181.10	128,997.05
280 Special Education - Local and State		
27XX Student Transportation Services		
5XX Other Purchased Services	0.00	753.69
910 Budget Amendment		
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
5XX Other Purchased Services	0.00	1,491.74
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	149,265.72	161,210.50



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Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						35,885.98 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						151,438.40 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						161,210.50 (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)						26,113.88 (5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

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

PRC Revenue	2007 Value	2008 Value
1611 National School Lunch Program	48,165.68	63,337.49
3220 State Food Services Match	139.28	169.56
4550 Federal Child Nutrition	94,342.55	98,608.37
5200 Sale or Compensation for Loss of Assets	1,138.61	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	143,786.12	162,115.42

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

PRC Program Function Object	2007 Value	2008 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	34,767.55	81,028.51
2XX Personal Services - Employee Benefits	17,059.06	12,496.12
4XX Purchased Property Services	2,888.63	2,169.06
5XX Other Purchased Services	962.39	589.44
6XX Supplies and Materials	60,647.83	67,765.19
7XX Property and Equipment Acquisition	4,239.00	0.00
810 Dues and Fees	32.00	32.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	120,596.46	164,080.32

Schedule Of Changes Worksheet

Beginning Fund Balance	39,698.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	162,115.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	164,080.32	(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)	37,733.32	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

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

PRC Revenue	2007 Value	2008 Value
1111 District Levy - Real Property	0.00	0.54
1112 District Levy - Personal Property	1.02	0.24
1114 District Levy - Pers Prop/Mobile Homes	16.44	8.74
1190 Penalties and Interest on Taxes	7.12	4.27
1510 Interest Earnings	544.98	531.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	569.56	545.06

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

PRC Program Function Object	2007 Value	2008 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	11,101.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	545.06	(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)	11,646.52	(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	2007 Value	2008 Value
1510 Interest Earnings	2,166.65	3,086.58
2240 County Retirement Distribution	238,501.19	241,446.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	240,667.84	244,532.58

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	127,294.61	136,436.27
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	7,514.12	6,834.88
222X Educational Media Services		
2XX Personal Services - Employee Benefits	5,404.30	5,658.52
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	10,220.66	11,001.61
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	7,644.08	8,103.88
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	4,376.17	4,577.69
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	9,567.57	9,935.39
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	3,710.53	3,871.64
210 Non-Federal Alternative Education		
1XXX Instruction		
2XX Personal Services - Employee Benefits	85.18	39.34
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	12,863.52	14,356.90
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	6,032.40	4,421.08
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Coopera	8,724.32	11,648.28
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	170.93	161.51
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

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

PRC Program Function Object	2007 Value	2008 Value
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	154.40	154.30
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	1,208.68	1,132.54
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	11,440.70	11,629.97
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	216,412.17	229,963.80

Schedule Of Changes Worksheet

Beginning Fund Balance	69,902.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	244,532.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	229,963.80	(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)	84,471.26	(5)



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

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

PRC Revenue	2008 Value
170 Msla Elec Coop IEP Grant	
1900 Other Revenue from Local Sources	1,119.00
190 Restitution	
1900 Other Revenue from Local Sources	967.50
310 State OTO Indian Education for All	
3650 OTO Indian Education for All	3,797.76
320 State OTO Kindergarten Startup	
3670 OTO Full-Time Kindergarten Start-up	42,271.11
330 State OTO Capital Investment & Deferred Maint	
3660 OTO Capital Invest & Deferred Maintenance	77,545.51
340 K-12 Educ Data Systems	
3680 K-12 Education Data Systems	1,224.19
810 IDEA-B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	63,330.00
814 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	36,731.00
816 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	2,404.00
820 Significant Needs Students Services	
3610 Services for Significant Needs Students	10,000.00
831 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	41,758.00
839 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	961.00
845 Medicaid Admin Claiming-MAC	
3357 Montana Administrative Claiming Reimbursement	6,892.13
850 Medicaid	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	75,353.96
860 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	775.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	365,130.16

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

PRC Program Function Object	2008 Value
160 Odegaard Donation	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	



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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	2008 Value
160 Odegaard Donation	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	2,661.75
300 State OTO Weatherization & Deferred Maintenance	
364 OTO Weatherization/Deferred Maintenance	
4XXX Facilities Acquisition and Construction Services	
3XX Purchased Professional and Technical Services	1,364.15
7XX Property and Equipment Acquisition	57,163.85
	58,528.00
300 Subtotal	
320 State OTO Kindergarten Startup	
367 OTO Full-time Kindergarten Start-up	
1XXX Instruction	
5XX Other Purchased Services	214.09
6XX Supplies and Materials	13,487.61
222X Educational Media Services	
6XX Supplies and Materials	1,167.00
	14,868.70
320 Subtotal	
330 State OTO Capital Investment & Deferred Maint	
366 OTO Capital Invest & Deferred Maintenance	
4XXX Facilities Acquisition and Construction Services	
3XX Purchased Professional and Technical Services	3,600.00
7XX Property and Equipment Acquisition	73,945.51
	77,545.51
330 Subtotal	
645 Medicaid Admin Claiming-MAC	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	3,792.50
6XX Supplies and Materials	157.00
	3,949.50
645 Subtotal	
810 IDEA-B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	53,998.00
2XX Personal Services - Employee Benefits	8,332.00
3XX Purchased Professional and Technical Services	650.00
5XX Other Purchased Services	350.00
	63,330.00
810 Subtotal	



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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	2008 Value
814 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	31,824.08
2XX Personal Services - Employee Benefits	4,906.92
	36,731.00
814 Subtotal	
816 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
6XX Supplies and Materials	1,559.00
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	845.00
	2,404.00
816 Subtotal	
820 Significant Needs Students Services	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	8,610.00
2XX Personal Services - Employee Benefits	1,390.00
	10,000.00
820 Subtotal	
831 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	28,259.00
2XX Personal Services - Employee Benefits	9,383.42
5XX Other Purchased Services	402.40
6XX Supplies and Materials	1,566.55
222X Educational Media Services	
6XX Supplies and Materials	2,066.00
24XX Support Services - School Administration	
5XX Other Purchased Services	80.63
	41,758.00
831 Subtotal	
839 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
222X Educational Media Services	
6XX Supplies and Materials	961.00
850 Medicaid	
280 Special Education - Local and State	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	75,353.96



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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	2008 Value
860 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
222X Educational Media Services	
5XX Other Purchased Services	194.00
6XX Supplies and Materials	581.00
	775.00
860 Subtotal	775.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	388,866.42

Schedule Of Changes Worksheet

Beginning Fund Balance	90,636.18 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	365,130.16 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	388,866.42 (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 0.00 Less Last Year 0.00 (4b) 0.00	
	0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	66,899.92 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
160 Odegaard Donation	0.00	2,661.75	-2,661.75
170 Msla Elec Coop IEP Grant	1,119.00	0.00	1,119.00
190 Restitution	967.50	0.00	967.50
300 State OTO Weatherization & Deferred Maintenance	0.00	58,528.00	-58,528.00
310 State OTO Indian Education for All	3,797.76	0.00	3,797.76
320 State OTO Kindergarten Startup	42,271.11	14,868.70	27,402.41
330 State OTO Capital Investment & Deferred Maint	77,545.51	77,545.51	0.00
340 K-12 Educ Data Systems	1,224.19	0.00	1,224.19
645 Medicaid Admin Claiming-MAC	0.00	3,949.50	-3,949.50
810 IDEA-B (Trans from Coop)	63,330.00	63,330.00	0.00



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

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
814 Title II, Part A, Teacher/Principal Train/Recruit	36,731.00	36,731.00	0.00
816 Title IV, Part A, Safe & Drug-Free	2,404.00	2,404.00	0.00
820 Significant Needs Students Services	10,000.00	10,000.00	0.00
831 Title I, Part A, Improving Basic Programs	41,758.00	41,758.00	0.00
839 Title V, Part A, Innovative Programs	961.00	961.00	0.00
845 Medicaid Admin Claiming-MAC	6,892.13	0.00	6,892.13
850 Medicaid	75,353.96	75,353.96	0.00
860 Title II, Part D, Ed Technology	775.00	775.00	0.00
Total	<u>365,130.16</u>	<u>388,866.42</u>	<u>-23,736.26</u>



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Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

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

PRC Revenue	2007 Value	2008 Value
1111 District Levy - Real Property	0.00	6,388.56
1112 District Levy - Personal Property	0.00	1,495.73
1113 District Levy - Heavy Motor Vehicles	0.00	3.79
1114 District Levy - Pers Prop/Mobile Homes	5.53	131.39
1190 Penalties and Interest on Taxes	2.85	0.00
1510 Interest Earnings	171.30	140.42
3440 State HB20/SB417 Prop Tax Reimb	0.00	116.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	179.68	8,276.52

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

PRC Program Function Object	2007 Value	2008 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	1,169.76	1,046.75
2XX Personal Services - Employee Benefits	17.72	6.78
3XX Purchased Professional and Technical Services	1,841.43	333.33
5XX Other Purchased Services	0.00	68.00
6XX Supplies and Materials	52.81	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,081.72	1,454.86

Schedule Of Changes Worksheet

Beginning Fund Balance	1,548.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,276.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,454.86	(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)	8,370.65	(5)



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32 Missoula County
0590 Bonner Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 21 - Compensated Absence Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	382.84	372.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	382.84	372.47

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	0.00	1,300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	1,300.00

Schedule Of Changes Worksheet

Beginning Fund Balance	7,788.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	372.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,300.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,861.04	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	2,336.42	2,448.16
3281 State Technology Aid	11,189.01	2,156.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	13,525.43	4,604.19

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

PRC Program Function Object	2007 Value	2008 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	49,509.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,604.19	(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)	54,114.01	(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	2007 Value	2008 Value
1112 District Levy - Personal Property	2.54	0.00
1114 District Levy - Pers Prop/Mobile Homes	40.68	23.07
1190 Penalties and Interest on Taxes	17.29	10.99
1510 Interest Earnings	6,057.67	5,168.93
3445 State Combined Fund School Block Grant	1,168.30	1,177.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,286.48	6,380.17

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	54,178.22
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	54,178.22

Schedule Of Changes Worksheet

Beginning Fund Balance	123,975.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,380.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	54,178.22	(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)	76,177.23	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 50 - Debt Service Fund

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

PRC Revenue	2007 Value	2008 Value
1111 District Levy - Real Property	36,273.96	33,069.50
1112 District Levy - Personal Property	9,030.31	8,282.01
1113 District Levy - Heavy Motor Vehicles	67.51	18.88
1114 District Levy - Pers Prop/Mobile Homes	2,762.29	2,325.98
1190 Penalties and Interest on Taxes	220.96	175.15
1510 Interest Earnings	1,324.07	1,245.03
3120 State Guaranteed Tax Base Aid	64,164.11	66,420.01
3440 State HB20/SB417 Prop Tax Reimb	1,343.59	511.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	115,186.80	112,048.36

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	90,000.00	90,000.00
850 Interest on Debt	23,702.50	20,552.50
860 Agent Fees/Issuance Costs	350.00	300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	114,052.50	110,852.50

Schedule Of Changes Worksheet

Beginning Fund Balance	7,745.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	112,048.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	110,852.50	(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)	8,941.36	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	2,260.15	2,481.64
1900 Other Revenue from Local Sources	32.00	1,456.31
1910 Rentals	5,000.00	5,337.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,292.15	9,275.45

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

PRC Program Function Object	2007 Value	2008 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	49,755.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,275.45	(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)	59,030.55	(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	2007 Value	2008 Value
1510 Interest Earnings	3,500.55	3,405.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,500.55	3,405.80

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

PRC Program Function Object	2007 Value	2008 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	71,218.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,405.80	(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)	74,624.22	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	99.31	96.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	99.31	96.64

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

PRC Program Function Object	2007 Value	2008 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	2,020.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	96.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,117.16	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2007 Value	2008 Value
1700 Student Extracurricular Activity Receipts	145,139.76	40,214.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	145,139.76	40,214.20

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

PRC Program Function Object	2007 Value	2008 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	217,780.00	38,180.17
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	217,780.00	38,180.17

Schedule Of Changes Worksheet

Beginning Fund Balance	30,869.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	40,214.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	38,180.17	(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)	32,903.04	(5)



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**32 Missoula County
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Detail Expenditure

Fund	Account	Description	2007 Value	2008 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	19,981.00	25,657.77
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	45,903.00	53,998.00
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	XXX 1XXX 112	Certified Teacher Staff Salaries	886,577.21	939,576.22
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	39,723.62	54,451.77
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,545.57	803.28
XX	XXX 26XX 41X	Energy Utility Services	55,395.84	63,128.95
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	33,676.26
XX	XXX 4XXX 725	Major Construction Services	10,000.00	185,287.58
XX	XXX 4XXX 73X	Major Equipment-New	0.00	8,105.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	38,387.80	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	56,260.99
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	56,260.99

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	18,752.36
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	81,015.40
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	205,260.23
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:

The Deferred Revenue (680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

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

Percentage of Special Ed Funding FY2010 Maximum Budget: 100%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	99,736.84	0.00	0.00	0.00	
280	1XXX	2XX	11,576.74	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	541.99	0.00	0.00	0.00	
280	1XXX	6XX	990.12	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	28,924.09	0.00	0.00	0.00	
280	21XX	2XX	2,607.32	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	696.85	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	60,186.28	0.00	0.00	0.00	
Totals			205,260.23	0.00	0.00	0.00	205,260.23

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 FY08.



Trustees' Financial Summary

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0590 Bonner Elem

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	120,012.00	0.00	0.00	0.00	120,012.00
Buildings	1,894,227.00	0.00	224,832.00	0.00	2,119,059.00
Machinery and Equipment	132,420.00	0.00	58,270.25	33,052.00	157,638.25
Totals at Historical Cost	2,146,659.00	0.00	283,102.25	33,052.00	2,396,709.25
Less Accumulated Depreciation For:					
Building Accum	685,735.86	0.00	48,046.43	0.00	733,782.29
Machinery and Equipment Accum	44,625.77	288.75	8,908.58	18,803.20	35,019.90
Total Accumulated Depreciation	730,361.63	288.75	56,955.01	18,803.20	768,802.19
Governmental Activities, Capital Assets, net	1,416,297.37	-288.75	226,147.24	14,248.80	1,627,907.06

* 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 FY2008	Governmental Activities	Business-Type Activities	Adjustments
General Administration (23XX)	1,079.60	0.00	0.00
School Administration (24XX)	720.82	0.00	0.00
Operations and Maintenance (26XX)	2,750.99	0.00	0.00
Food Service (31XX)	976.53	0.00	0.00
Unallocated	51,427.07	0.00	0.00
Total Depreciation for FY2008	56,955.01	0.00	0.00

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2007)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2008) [a + b - c - d]	Current Portion Due FY2009	Long-Term Portion Due FY2010-
Governmental Activities*							
Bonds							
05/15/2002	515,000.00	0.00	90,000.00	0.00	425,000.00	100,000.00	325,000.00
Compensated Absences	88,981.05	0.00	0.00	10,909.72	78,071.33	0.00	78,071.33
Total Governmental Activity							
Long-Term Liabilities	603,981.05	0.00	90,000.00	10,909.72	503,071.33	100,000.00	403,071.33

* 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.