



# Trustees' Financial Summary

**FY2012-13**

Submit ID: 0750-64901085

**42 Richland County  
0750 Fairview Elem**

**\*\* Recalculated \*\***

**Due Dates:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort*

## Certification

**Business Manager/Clerk:** Jacki Young

**Phone #:** (406) 742-5265

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees:** Randy Skov

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent:** Gail Anne Staffanson

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

## Software

Accounting Package: Black Mountain

For FY13 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 #
126	Misc	LOCAL		
296	REAP	FEDERAL		
304	P-Card Dividend	LOCAL		
307	AYP Award	LOCAL		
308	Title IV, Part B, 21st Century	FEDERAL		84.287
317	REAP	FEDERAL		
324	WASP	LOCAL		
326	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
327	Title IV, Part B, 21st Century	FEDERAL		84.287
333	Multi District Incentive	STATE		
335	MBI	LOCAL		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	47,890.59	112,535.79	144,688.88	11,758.77
02	Taxes Receivable - Real and Personal (120-149)	2,315.03	3,016.08		
03	Taxes Receivable - Protested (150-159)	2,393.15	484.09		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	52,598.77	116,035.96	144,688.88	11,758.77
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	4,708.18	3,500.17		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	4,708.18	3,500.17		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	47,890.59	112,535.79	144,688.88	11,758.77
52	<b>TOTAL FUND BALANCE/EQUITY</b>	47,890.59	112,535.79	144,688.88	11,758.77
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	52,598.77	116,035.96	144,688.88	11,758.77



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		84,356.51	69,317.86	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>		84,356.51	69,317.86	
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		84,356.51	69,317.86	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		84,356.51	69,317.86	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		84,356.51	69,317.86	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			8,890.10	5,486.38
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			8,890.10	5,486.38
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			8,890.10	5,486.38
52	<b>TOTAL FUND BALANCE/EQUITY</b>			8,890.10	5,486.38
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			8,890.10	5,486.38



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,659.92	906,585.84		0.26
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	6,659.92	906,585.84		0.26
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	6,659.92	906,585.84		0.26
52	<b>TOTAL FUND BALANCE/EQUITY</b>	6,659.92	906,585.84		0.26
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	6,659.92	906,585.84		0.26



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		1,034,063.49		
02	Taxes Receivable - Real and Personal (120-149)		18.12		
03	Taxes Receivable - Protested (150-159)		97.08		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>		1,034,178.69		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		115.20		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		115.20		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget		1,034,063.49		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		1,034,063.49		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		1,034,178.69		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		150,540.03		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>		150,540.03		
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts		150,540.03		
52	<b>TOTAL FUND BALANCE/EQUITY</b>		150,540.03		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		150,540.03		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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0750 Fairview Elem

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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
<b>ASSETS AND OTHER DEBITS</b>					
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				
<b>LIABILITIES</b>					
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				
<b>FUND BALANCE/EQUITY</b>					
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	2012 Value	2013 Value
1111 District Levy - Real Property	107,786.01	98,960.84
1112 District Levy - Personal Property	18,390.09	18,089.18
1113 District Levy - Heavy Motor Vehicles	12,387.45	10,084.42
1114 District Levy - Pers Prop/Mobile Homes	1,036.08	996.99
1190 Penalties and Interest on Taxes	550.71	308.25
1510 Interest Earnings	2,214.52	1,711.03
1900 Other Revenue from Local Sources	352.34	342.63
3110 Direct State Aid	435,293.37	470,233.05
3111 Quality Educator	46,390.50	47,911.50
3112 At Risk Student	4,080.19	4,109.84
3113 Indian Education For All	3,447.60	3,651.60
3114 American Indian Achievement Gap	200.00	0.00
3115 State Spec Ed Allowable Cost Pymt to Districts	36,423.67	36,639.83
3444 State School Block Grant	24,819.03	30,097.23
3446 SB372 Block Grant Reimbursement	0.00	3,199.68
3460 Montana Oil and Gas Tax	297,996.41	505,231.50
6100 Material Prior Period Revenue Adjustments	-82,358.11	0.00
7810 Education Jobs Fund	510.53	0.00
9710 Residual Equity Transfers In	95,858.11	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,005,378.50</b>	<b>1,231,567.57</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	530,023.30	569,797.89
2XX Personal Services - Employee Benefits	100,112.88	123,884.89
3XX Purchased Professional and Technical Services	4,150.00	1,235.00
4XX Purchased Property Services	44.00	0.00
5XX Other Purchased Services	1,434.60	2,071.03
6XX Supplies and Materials	29,315.06	23,798.02
810 Dues and Fees	0.00	2,211.00
8XX Other Expenditures	4,500.00	4,834.28
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	13,860.12	14,455.51
2XX Personal Services - Employee Benefits	4,293.46	4,072.12
3XX Purchased Professional and Technical Services	0.00	1,412.00
5XX Other Purchased Services	0.00	593.21
6XX Supplies and Materials	5,458.21	3,100.52
<b>23XX Support Services - General Administration</b>		



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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	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>23XX Support Services - General Administration</b>					
			1XX Personal Services - Salaries	22,171.27	21,133.72
			2XX Personal Services - Employee Benefits	5,421.42	5,082.67
			3XX Purchased Professional and Technical Services	1,550.00	1,075.00
			5XX Other Purchased Services	11,044.52	12,304.91
			6XX Supplies and Materials	990.40	1,920.92
			810 Dues and Fees	3,107.00	465.00
<b>24XX Support Services - School Administration</b>					
			1XX Personal Services - Salaries	49,274.57	47,440.46
			2XX Personal Services - Employee Benefits	12,392.42	11,736.10
			3XX Purchased Professional and Technical Services	171.50	500.00
			5XX Other Purchased Services	1,954.00	1,136.22
			6XX Supplies and Materials	1,894.09	1,784.18
			810 Dues and Fees	470.00	470.00
<b>25XX Support Services - Business</b>					
			1XX Personal Services - Salaries	15,603.51	14,878.99
			2XX Personal Services - Employee Benefits	2,033.00	1,976.56
			3XX Purchased Professional and Technical Services	4,680.00	3,817.50
			5XX Other Purchased Services	2,158.02	1,783.60
			6XX Supplies and Materials	1,269.05	1,446.62
			810 Dues and Fees	82.50	150.00
<b>26XX Operation and Maintenance of Plant Services</b>					
			1XX Personal Services - Salaries	45,814.65	43,823.89
			2XX Personal Services - Employee Benefits	13,722.23	12,276.52
			3XX Purchased Professional and Technical Services	1,650.00	0.00
			4XX Purchased Property Services	36,079.49	41,892.91
			5XX Other Purchased Services	10,484.00	10,484.00
			6XX Supplies and Materials	8,917.92	12,368.28
<b>280 Special Education - Local and State</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	65,075.07	71,218.39
			2XX Personal Services - Employee Benefits	12,285.39	11,124.01
			3XX Purchased Professional and Technical Services	0.00	1,170.00
			5XX Other Purchased Services	499.88	13.20
			6XX Supplies and Materials	165.60	476.00
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>					
			920 Resources Transferred to Other School Districts or Cooperatives	2,798.54	2,955.86
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	12,193.09	11,390.92
			2XX Personal Services - Employee Benefits	1,084.93	29,046.58
			6XX Supplies and Materials	1,715.82	2,491.32
<b>710 School Sponsored Extracurricular Activities</b>					



# Trustees' Financial Summary

FY2012-13

Submit ID: 0750-64901085

42 Richland County  
0750 Fairview Elem

**\*\* Recalculated \*\***

## 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	2012 Value	2013 Value
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	8,049.00	7,882.50
			2XX Personal Services - Employee Benefits	150.71	99.72
			5XX Other Purchased Services	1,357.34	182.45
			6XX Supplies and Materials	0.00	65.00
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	10,217.00	14,814.30
			2XX Personal Services - Employee Benefits	175.65	233.34
			5XX Other Purchased Services	488.50	891.60
			6XX Supplies and Materials	0.00	720.52
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	24,012.29	24,746.32
			2XX Personal Services - Employee Benefits	3,477.84	3,022.10
	<b>999 Undistributed</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds	20,000.00	0.00
<b>910</b>	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	20,089.89	0.00
			2XX Personal Services - Employee Benefits	5,616.54	0.00
			6XX Supplies and Materials	25,226.13	0.00
		<b>222X Educational Media Services</b>			
			6XX Supplies and Materials	63.88	0.00
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	700.50	0.00
			2XX Personal Services - Employee Benefits	3.74	0.00
			6XX Supplies and Materials	216.75	0.00
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials	154.27	0.00
		<b>910 Subtotal</b>		52,071.70	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				1,161,945.54	1,183,957.65



# Trustees' Financial Summary

FY2012-13

Submit ID: 0750-64901085

42 Richland County  
0750 Fairview Elem

**\*\* Recalculated \*\***

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

### Schedule Of Changes Worksheet

Beginning Fund Balance						280.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,231,567.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,183,957.65	(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)						47,890.59	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0750-64901085

42 Richland County  
0750 Fairview Elem

**\*\* Recalculated \*\***

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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	33,960.85	108,507.06
1112 District Levy - Personal Property	5,032.18	19,837.13
1113 District Levy - Heavy Motor Vehicles	3,753.67	13,236.44
1114 District Levy - Pers Prop/Mobile Homes	217.73	978.10
1190 Penalties and Interest on Taxes	95.89	134.00
1510 Interest Earnings	609.22	795.60
1900 Other Revenue from Local Sources	32.38	110.10
2220 County On-Schedule Trans Reimb	25,220.78	23,896.28
3210 State On-Schedule Trans Reimb	25,220.80	23,896.29
3444 State School Block Grant	0.00	1,696.06
3446 SB372 Block Grant Reimbursement	0.00	1,028.16
3460 Montana Oil and Gas Tax	55,000.00	135,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>149,143.50</b>	<b>329,115.22</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	13,034.37	14,801.34
2XX Personal Services - Employee Benefits	3,187.23	3,085.95
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	7,120.24	6,819.34
2XX Personal Services - Employee Benefits	4,441.34	4,474.28
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	9,156.65	9,320.15
2XX Personal Services - Employee Benefits	1,195.34	1,195.90
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	4,109.31	3,915.17
2XX Personal Services - Employee Benefits	979.25	881.99
4XX Purchased Property Services	1,148.35	2,923.32
5XX Other Purchased Services	4,200.00	4,200.00
6XX Supplies and Materials	845.65	602.58
<b>27XX Student Transportation Services</b>		
5XX Other Purchased Services	153,958.29	219,352.66
<b>999 Undistributed</b>		
<b>61XX Operating Transfers to Other Funds</b>		
910 Operating Transfers to Other Funds	0.00	10,000.00



# Trustees' Financial Summary

FY2012-13

Submit ID: 0750-64901085

42 Richland County  
0750 Fairview Elem

**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

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

203,376.02

281,572.68

### Schedule Of Changes Worksheet

Beginning Fund Balance						64,993.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						329,115.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						281,572.68	(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)						112,535.79	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0750-64901085

42 Richland County  
0750 Fairview Elem

**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	1.56	0.00
1190 Penalties and Interest on Taxes	0.55	0.00
1510 Interest Earnings	1,012.70	838.73
1900 Other Revenue from Local Sources	0.98	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,015.79	838.73

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

PRC Program Function Object	2012 Value	2013 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	143,850.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	838.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                    0.00    Less Last Year                    0.00                    (4a)	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)	144,688.88	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0750-64901085

42 Richland County  
0750 Fairview Elem

**\*\* Recalculated \*\***

## 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	2012 Value	2013 Value
1510 Interest Earnings	133.68	83.99
1621 Lunch Sales	45,373.95	53,866.40
1900 Other Revenue from Local Sources	11.94	310.72
3220 State Food Services Match	133.50	905.68
4550 Federal Child Nutrition	45,745.43	41,519.58
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	91,398.50	96,686.37

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

PRC Program Function Object	2012 Value	2013 Value
910 Food Services		
31XX Food Services		
4XX Purchased Property Services	147.00	0.00
5XX Other Purchased Services	14.00	0.00
6XX Supplies and Materials	102,133.72	95,176.04
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	102,294.72	95,176.04

### Schedule Of Changes Worksheet

Beginning Fund Balance	10,248.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	96,686.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	95,176.04	(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)	11,758.77	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0750-64901085

42 Richland County  
0750 Fairview Elem

**\*\* Recalculated \*\***

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	994.90	664.27
2240 County Retirement Distribution	95,401.26	109,503.36
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	96,396.16	110,167.63

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	80,666.58	83,074.34
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	1,843.51	1,928.02
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	5,412.99	5,383.09
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	8,356.96	8,224.19
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	3,620.40	3,532.29
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	7,080.11	6,893.73
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	9,792.45	10,506.47
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	1,794.94	0.00
<b>391 State Career &amp; Technical Ed Entitlement - Agriculture</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	0.00	640.62
<b>394 State Career &amp; Technical Ed Entitlement - Family &amp; Consumer Sciences</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	0.00	1,060.94
<b>710 School Sponsored Extracurricular Activities</b>		
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	1,137.41	1,108.45
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	831.09	1,241.31



# Trustees' Financial Summary

FY2012-13

Submit ID: 0750-64901085

42 Richland County  
0750 Fairview Elem

**\*\* Recalculated \*\***

## 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	2012 Value	2013 Value
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	3,461.82	1,964.31
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>123,998.26</u>	<u>125,557.76</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance					99,746.64 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					110,167.63 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					125,557.76 (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)					84,356.51 (5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0750-64901085

42 Richland County  
0750 Fairview Elem

**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

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

<b>PRC Revenue</b>	<b>2013 Value</b>
<b>126 Misc</b>	
1510 Interest Earnings	110.36
1900 Other Revenue from Local Sources	8,150.99
<b>126 Subtotal</b>	8,261.35
<b>304 P-Card Dividend</b>	
1900 Other Revenue from Local Sources	298.80
<b>317 REAP</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	8,090.00
<b>324 WASP</b>	
1900 Other Revenue from Local Sources	2,950.00
<b>326 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	67,365.00
<b>327 Title IV, Part B, 21st Century</b>	
4340 Title IV, Part B, 21st Century Community Learning Centers	80,000.00
<b>333 Multi District Incentive</b>	
3290 State - Other State Grants	2,925.99
<b>335 MBI</b>	
1900 Other Revenue from Local Sources	2,126.24
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	172,017.38

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

<b>PRC Program Function Object</b>	<b>2013 Value</b>
<b>126 Misc</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	7,685.96
<b>280 Special Education - Local and State</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	1,570.47
2XX Personal Services - Employee Benefits	147.58
<b>710 School Sponsored Extracurricular Activities</b>	
<b>34XX Extracurricular - Activities</b>	
5XX Other Purchased Services	324.00
<b>126 Subtotal</b>	9,728.01
<b>296 REAP</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	



# Trustees' Financial Summary

FY2012-13

Submit ID: 0750-64901085

42 Richland County  
0750 Fairview Elem

**\*\* Recalculated \*\***

## 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	2013 Value
<b>296 REAP</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	3,060.68
<b>307 AYP Award</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	2,651.06
6XX Supplies and Materials	1,833.66
	4,484.72
<b>307 Subtotal</b>	
<b>308 Title IV, Part B, 21st Century</b>	
<b>434 Title IV, Part B, 21st Century Community Learning Centers</b>	
<b>21XX Support Services - Students</b>	
1XX Personal Services - Salaries	10,469.00
2XX Personal Services - Employee Benefits	967.50
5XX Other Purchased Services	250.00
6XX Supplies and Materials	1,294.63
	12,981.13
<b>308 Subtotal</b>	
<b>317 REAP</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	717.45
2XX Personal Services - Employee Benefits	114.52
5XX Other Purchased Services	602.24
6XX Supplies and Materials	2,669.52
<b>280 Special Education - Local and State</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	47.40
<b>434 Title IV, Part B, 21st Century Community Learning Centers</b>	
<b>21XX Support Services - Students</b>	
6XX Supplies and Materials	3,938.87
	8,090.00
<b>317 Subtotal</b>	
<b>324 WASP</b>	
<b>434 Title IV, Part B, 21st Century Community Learning Centers</b>	
<b>21XX Support Services - Students</b>	
6XX Supplies and Materials	185.37
<b>326 Title I, Part A, Improving Basic Programs</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	56,130.00



# Trustees' Financial Summary

FY2012-13

Submit ID: 0750-64901085

42 Richland County  
0750 Fairview Elem

**\*\* Recalculated \*\***

## 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	2013 Value
<b>326 Title I, Part A, Improving Basic Programs</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
2XX Personal Services - Employee Benefits	11,235.00
<b>326 Subtotal</b>	67,365.00
<b>327 Title IV, Part B, 21st Century</b>	
<b>434 Title IV, Part B, 21st Century Community Learning Centers</b>	
<b>21XX Support Services - Students</b>	
1XX Personal Services - Salaries	53,274.88
2XX Personal Services - Employee Benefits	6,008.48
3XX Purchased Professional and Technical Services	1,200.00
5XX Other Purchased Services	188.75
6XX Supplies and Materials	3,946.85
<b>327 Subtotal</b>	64,618.96
<b>335 MBI</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	159.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	170,672.87

#### Schedule Of Changes Worksheet

Beginning Fund Balance	67,973.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	172,017.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	170,672.87	(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)	69,317.86	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0750-64901085

42 Richland County  
0750 Fairview Elem

**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
126 Misc	8,261.35	9,728.01	-1,466.66
296 REAP	0.00	3,060.68	-3,060.68
304 P-Card Dividend	298.80	0.00	298.80
307 AYP Award	0.00	4,484.72	-4,484.72
308 Title IV, Part B, 21st Century	0.00	12,981.13	-12,981.13
317 REAP	8,090.00	8,090.00	0.00
324 WASP	2,950.00	185.37	2,764.63
326 Title I, Part A, Improving Basic Programs	67,365.00	67,365.00	0.00
327 Title IV, Part B, 21st Century	80,000.00	64,618.96	15,381.04
333 Multi District Incentive	2,925.99	0.00	2,925.99
335 MBI	2,126.24	159.00	1,967.24
<b>Total</b>	<b>172,017.38</b>	<b>170,672.87</b>	<b>1,344.51</b>



# Trustees' Financial Summary

FY2012-13

Submit ID: 0750-64901085

42 Richland County  
0750 Fairview Elem

**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	22.93	51.56
1900 Other Revenue from Local Sources	50.00	0.00
1910 Rentals	9,809.92	10,800.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	9,882.85	10,851.56

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	6,356.43	3,969.61
6XX Supplies and Materials	2,186.99	5,442.56
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	8,543.42	9,412.17

### Schedule Of Changes Worksheet

Beginning Fund Balance	7,450.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,851.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,412.17	(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)	8,890.10	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0750-64901085

42 Richland County  
0750 Fairview Elem

**\*\* Recalculated \*\***

## 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	2012 Value	2013 Value
1510 Interest Earnings	38.40	31.80
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	38.40	31.80

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

PRC Program Function Object	2012 Value	2013 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	5,454.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	31.80	(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)	5,486.38	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0750-64901085

42 Richland County  
0750 Fairview Elem

**\*\* Recalculated \*\***

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	45.05	38.95
3281 State Technology Aid	1,117.10	1,172.35
3445 State Combined Fund School Block Grant	0.00	317.23
3447 SB372 Combined Block Grant Reimbursement	0.00	192.30
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,162.15</b>	<b>1,720.83</b>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials	0.00	1,601.26
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>1,601.26</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	6,540.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,720.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,601.26	(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)	6,659.92	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0750-64901085

42 Richland County  
0750 Fairview Elem

**\*\* Recalculated \*\***

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	8,533.57	9,494.29
3460 Montana Oil and Gas Tax	1,040,522.16	0.00
6100 Material Prior Period Revenue Adjustments	82,358.11	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,131,413.84</b>	<b>9,494.29</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	19,458.06	19,896.02
2XX Personal Services - Employee Benefits	98,836.54	40,852.48
3XX Purchased Professional and Technical Services	0.00	5,750.00
5XX Other Purchased Services	245.62	1,705.00
6XX Supplies and Materials	28,149.51	13,739.75
7XX Property and Equipment Acquisition	3,681.59	9,235.00
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	0.00	3,394.16
2XX Personal Services - Employee Benefits	0.00	280.82
3XX Purchased Professional and Technical Services	3,142.51	0.00
5XX Other Purchased Services	0.00	220.92
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	0.00	691.99
2XX Personal Services - Employee Benefits	0.00	58.77
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	0.00	565.50
2XX Personal Services - Employee Benefits	0.00	46.79
6XX Supplies and Materials	3,619.00	0.00
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	0.00	1,337.67
2XX Personal Services - Employee Benefits	0.00	197.80
4XX Purchased Property Services	0.00	6,123.22
6XX Supplies and Materials	0.00	1,252.50
7XX Property and Equipment Acquisition	57,797.74	650,210.70
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	0.00	624.48
2XX Personal Services - Employee Benefits	0.00	53.03
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
1XX Personal Services - Salaries	0.00	578.43



# Trustees' Financial Summary

FY2012-13

Submit ID: 0750-64901085

42 Richland County  
0750 Fairview Elem

**\*\* Recalculated \*\***

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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			2XX Personal Services - Employee Benefits	0.00	85.54
	<b>999 Undistributed</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds	0.00	35,000.00
		<b>9999 Undistributed</b>			
			971 Residual Equity Transfers Out	95,858.11	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				310,788.68	791,900.57

### Schedule Of Changes Worksheet

Beginning Fund Balance					1,688,992.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					9,494.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					791,900.57	(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)					906,585.84	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0750-64901085

42 Richland County  
0750 Fairview Elem

**\*\* Recalculated \*\***

## 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	2012 Value	2013 Value
1510 Interest Earnings	2.25	0.87
1900 Other Revenue from Local Sources	0.06	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>2.31</u>	<u>0.87</u>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
830 Special Assessments	0.00	320.56
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>0.00</u>	<u>320.56</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance		319.95 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		0.87 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		320.56 (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)		0.26 (5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0750-64901085

42 Richland County  
0750 Fairview Elem

**\*\* Recalculated \*\***

## 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	2012 Value	2013 Value
1111 District Levy - Real Property	6,425.24	1,872.21
1112 District Levy - Personal Property	1,023.53	342.56
1113 District Levy - Heavy Motor Vehicles	723.37	75.35
1114 District Levy - Pers Prop/Mobile Homes	52.10	24.82
1190 Penalties and Interest on Taxes	28.45	16.23
1510 Interest Earnings	1,758.69	2,369.01
1900 Other Revenue from Local Sources	13.73	20.59
3460 Montana Oil and Gas Tax	50,000.00	898,913.47
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>60,025.11</b>	<b>903,634.24</b>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	13,828.47
2XX Personal Services - Employee Benefits	0.00	1,888.66
4XX Purchased Property Services	30,169.50	68,861.86
6XX Supplies and Materials	13,632.16	15,952.52
7XX Property and Equipment Acquisition	16,456.00	6,420.48
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>60,257.66</b>	<b>106,951.99</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	237,381.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	903,634.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	106,951.99	(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)	1,034,063.49	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0750-64901085

42 Richland County  
0750 Fairview Elem

**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance 82 - Interlocal Agreement Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	105.06	434.97
5300 Operating Transfers from Other Funds	20,000.00	45,000.00
5700 Resources Transferred from Other School Districts or Cooperatives	30,000.00	55,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	50,105.06	100,434.97

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

PRC Program Function Object	2012 Value	2013 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	50,105.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	100,434.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	150,540.03	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0750-64901085

42 Richland County  
0750 Fairview Elem

**\*\* Recalculated \*\***

## Detail Expenditure

Fund	Account	Description	2012 Value	2013 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	50,587.04	52,550.04
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	577,565.86	581,242.35
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	6,546.23	1,837.23
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	3,288.51	968.22
XX	XXX 26XX 41X	Energy Utility Services	29,315.85	36,105.79
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	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

FY2012-13

42 Richland County  
0750 Fairview Elem

Submit ID: 0750-64901085

**\*\* Recalculated \*\***

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	26,873.27
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	26,873.27

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	8,957.16
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	38,697.31
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	86,957.46
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### **Note to District:**

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

### **Remember:**

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

**Percentage of Special Ed Funding FY2015 Maximum Budget: 100%**



# Trustees' Financial Summary

FY2012-13

Submit ID: 0750-64901085

42 Richland County  
0750 Fairview Elem

**\*\* Recalculated \*\***

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	71,218.39	0.00	0.00	0.00	
280	1XXX	2XX	11,124.01	0.00	0.00	0.00	
280	1XXX	3XX	1,170.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	13.20	0.00	0.00	0.00	
280	1XXX	6XX	476.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	2,955.86	0.00	0.00	0.00	
<b>Totals</b>			86,957.46	0.00	0.00	0.00	86,957.46

*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 FY13.



# Trustees' Financial Summary

FY2012-13

Submit ID: 0750-64901085

42 Richland County  
0750 Fairview Elem

**\*\* Recalculated \*\***

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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjustments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	94,030.25	0.00	0.00	0.00	94,030.25
Land Improvements	68,764.20	0.00	0.00	0.00	68,764.20
Buildings	2,451,841.27	0.00	0.00	0.00	2,451,841.27
Machinery and Equipment	524,633.44	-17,401.76	9,235.00	0.00	516,466.68
Construction in Progress	52,359.21	0.00	656,631.18	0.00	708,990.39
Totals at Historical Cost	3,191,628.37	-17,401.76	665,866.18	0.00	3,840,092.79
Less Accumulated Depreciation For:					
Improvement Accum	18,928.01	2,115.41	3,188.21	0.00	24,231.63
Building Accum	695,357.94	0.02	90,349.23	0.00	785,707.19
Machinery and Equipment Accum	220,658.13	49,151.77	52,543.37	0.00	322,353.27
Total Accumulated Depreciation	934,944.08	51,267.20	146,080.81	0.00	1,132,292.09
Governmental Activities, Capital Assets, net	2,256,684.29	-68,668.96	519,785.37	0.00	2,707,800.70

\* 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.

<b>Depreciation by Function for FY2013</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Total Depreciation for FY2013			

\*\*\* Has comment.



# Trustees' Financial Summary

FY2012-13

Submit ID: 0750-64901085

42 Richland County  
0750 Fairview Elem

**\*\* Recalculated \*\***

## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
<b>Governmental Activities*</b>							
Compensated Absences	78,200.89	0.00	0.00	4,912.28	73,288.61	0.00	73,288.61
Total Governmental Activity							
Long-Term Liabilities	78,200.89	0.00	0.00	4,912.28	73,288.61	0.00	73,288.61

\* 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.