



# Trustees' Financial Summary

**FY2011-12**

**Submit ID: 0592-47282466**

**32 Missoula County  
0592 DeSmet 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 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:** Bernice Beard

**Phone #:** (406) 549-4994

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

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

**Chair, Board of Trustees:** Bruin Herr

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

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

**County Superintendent:** Erin Lipkind

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

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

## Software

Accounting Package: Foxie Lady

For FY12 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 #
161	Title IV, Part A, Safe & Drug-Free	FEDERAL	032 0592 1610	84.186A
192	Contributions and Donations	LOCAL		
212	Medicaid	STATE		State
311	Title I, Part A, Improving Basic Programs	FEDERAL	032 0592 3111	84.010A
312	Title I Improving Basic Programs	FEDERAL	032 0592 3112	84.010A
366	State OTO Capital Invest & Deferred Maintenance	STATE		state
367	State OTO FullTime Kindergarten Startup	STATE		state
456	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
465	Title I Achievement Award	FEDERAL		
750	ARRA - IDEA Part B (Trans from Coop)	FEDERAL	032 9698 9211	84.931
752	ARRA - Title I Part A	FEDERAL	032 0592 9110	84.389
781	Miscellaneous State Grant	STATE		State
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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	114,153.50	-9,017.81		6,583.39
02	Taxes Receivable - Real and Personal (120-149)	102,659.15	12,893.20		
03	Taxes Receivable - Protested (150-159)	720.24	92.59		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		15,000.00		
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>	217,532.89	18,967.98		6,583.39
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	2,666.76			
25	Deferred Revenue (680)	103,379.39	12,985.79		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	106,046.15	12,985.79		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	6,540.00			
48	Fund Balance for Budget	104,946.74	5,982.19		6,583.39
52	<b>TOTAL FUND BALANCE/EQUITY</b>	111,486.74	5,982.19		6,583.39
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	217,532.89	18,967.98		6,583.39



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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)	2,737.18	35,219.49	46,418.04	
02	Taxes Receivable - Real and Personal (120-149)	47.66			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			31,173.00	
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>	2,784.84	35,219.49	77,591.04	
<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)	47.66			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	47.66			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	2,737.18	35,219.49	77,591.04	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	2,737.18	35,219.49	77,591.04	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	2,784.84	35,219.49	77,591.04	



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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)			2,131.44	1,946.05
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>			2,131.44	1,946.05
<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			2,131.44	1,946.05
52	<b>TOTAL FUND BALANCE/EQUITY</b>			2,131.44	1,946.05
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			2,131.44	1,946.05



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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)	59,343.27	4,156.57		103,092.45
02	Taxes Receivable - Real and Personal (120-149)	2,881.16			26,043.15
03	Taxes Receivable - Protested (150-159)	26.96			177.31
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>	62,251.39	4,156.57		129,312.91
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				68,727.50
25	Deferred Revenue (680)	2,908.12			26,220.46
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	2,908.12			94,947.96
<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	59,343.27	4,156.57		34,364.95
52	<b>TOTAL FUND BALANCE/EQUITY</b>	59,343.27	4,156.57		34,364.95
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	62,251.39	4,156.57		129,312.91



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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)	26,155.05	125,726.32		
02	Taxes Receivable - Real and Personal (120-149)		6,051.47		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	26,155.05	131,777.79		
<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)		6,051.47		
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>		6,051.47		
<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	26,155.05	125,726.32		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	26,155.05	125,726.32		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	26,155.05	131,777.79		



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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)			13,774.82	
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>			13,774.82	
<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			13,774.82	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			13,774.82	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			13,774.82	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	30,616.95	24,132.85		
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>	30,616.95	24,132.85		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	30,616.95	24,132.85		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	30,616.95	24,132.85		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	30,616.95	24,132.85		



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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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## 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	2011 Value	2012 Value
1111 District Levy - Real Property	354,955.77	411,240.15
1112 District Levy - Personal Property	23,520.84	18,831.22
1113 District Levy - Heavy Motor Vehicles	1,233.67	1,017.69
1114 District Levy - Pers Prop/Mobile Homes	1,499.40	3,250.54
1190 Penalties and Interest on Taxes	345.49	2,984.07
1510 Interest Earnings	1,180.75	307.08
1900 Other Revenue from Local Sources	679.56	143.25
3110 Direct State Aid	323,852.49	402,275.11
3111 Quality Educator	47,808.07	44,726.53
3112 At Risk Student	0.00	8,237.53
3113 Indian Education For All	2,611.20	3,141.60
3114 American Indian Achievement Gap	2,200.00	3,600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	51,592.48	47,627.79
3120 State Guaranteed Tax Base Aid	44,303.69	44,762.14
3444 State School Block Grant	57,532.88	57,532.88
3730 HB645 State Special Education Allowable Costs	1,053.26	0.00
6100 Material Prior Period Revenue Adjustments	6,881.47	20,220.35
7800 ARRA - State Fiscal Stabilization Fund	31,953.96	0.00
7810 Education Jobs Fund	26,709.54	471.80
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>979,914.52</b>	<b>1,070,369.73</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	390,785.46	447,614.34
2XX Personal Services - Employee Benefits	49,931.71	57,231.44
3XX Purchased Professional and Technical Services	1,000.00	6,162.64
4XX Purchased Property Services	0.00	586.05
5XX Other Purchased Services	73.60	398.49
6XX Supplies and Materials	15,370.63	25,871.91
7XX Property and Equipment Acquisition	4,006.00	0.00
8XX Other Expenditures	0.00	785.00
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	16,385.70	24,167.04
2XX Personal Services - Employee Benefits	4,606.18	4,840.37
3XX Purchased Professional and Technical Services	6,455.98	0.00
6XX Supplies and Materials	249.13	790.26
<b>221X Improvement of Instruction Services</b>		
5XX Other Purchased Services	1,687.00	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	2011 Value	2012 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>22XX Educational Media Services</b>				
			6XX Supplies and Materials	2,091.01	3,884.27
	<b>23XX Support Services - General Administration</b>				
			1XX Personal Services - Salaries	29,370.00	38,545.84
			2XX Personal Services - Employee Benefits	290.08	266.90
			3XX Purchased Professional and Technical Services	22,925.00	18,224.55
			5XX Other Purchased Services	2,622.39	2,972.77
			6XX Supplies and Materials	2,547.46	6,693.07
			810 Dues and Fees	2,765.00	2,209.00
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	60,000.00	60,000.00
			2XX Personal Services - Employee Benefits	5,453.30	17,574.22
			5XX Other Purchased Services	850.66	3,632.51
			6XX Supplies and Materials	0.00	224.47
			810 Dues and Fees	385.00	405.00
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	36,000.00	36,240.00
			2XX Personal Services - Employee Benefits	376.20	275.27
			3XX Purchased Professional and Technical Services	8,912.92	11,397.75
			5XX Other Purchased Services	1,515.91	124.90
			6XX Supplies and Materials	1,424.69	3,086.97
			810 Dues and Fees	825.00	1,000.00
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	25,304.45	28,951.00
			2XX Personal Services - Employee Benefits	1,345.42	1,751.77
			4XX Purchased Property Services	28,924.61	30,759.09
			5XX Other Purchased Services	7,729.30	8,655.83
			6XX Supplies and Materials	14,817.57	10,100.25
	<b>27XX Student Transportation Services</b>				
			5XX Other Purchased Services	1,079.54	1,721.07
	<b>4XXX Facilities Acquisition and Construction Services</b>				
			4XX Purchased Property Services	0.00	758.00
			7XX Property and Equipment Acquisition	0.00	20,674.10
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	74,397.25	102,107.32
			2XX Personal Services - Employee Benefits	10,284.98	7,278.40
			5XX Other Purchased Services	0.00	898.53
			6XX Supplies and Materials	223.67	984.74
	<b>21XX Support Services - Students</b>				
			5XX Other Purchased Services	14.00	0.00
	<b>221X Improvement of Instruction Services</b>				
			5XX Other Purchased Services	72.75	69.93



# Trustees' Financial Summary

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32 Missoula County  
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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	2011 Value	2012 Value	
	<b>280</b>	<b>Special Education - Local and State</b>				
		<b>27XX</b>	<b>Student Transportation Services</b>			
			5XX Other Purchased Services	86.76	0.00	
		<b>62XX</b>	<b>Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	32,106.18	29,840.15	
	<b>365</b>	<b>Indian Education for All - OTO &amp; Ongoing</b>				
		<b>1XXX</b>	<b>Instruction</b>			
			3XX Purchased Professional and Technical Services	500.00	0.00	
	<b>710</b>	<b>School Sponsored Extracurricular Activities</b>				
		<b>34XX</b>	<b>Extracurricular - Activities</b>			
			3XX Purchased Professional and Technical Services	0.00	450.00	
			6XX Supplies and Materials	2,394.97	631.32	
			810 Dues and Fees	0.00	14.00	
	<b>720</b>	<b>School Sponsored Athletics</b>				
		<b>27XX</b>	<b>Student Transportation Services</b>			
			5XX Other Purchased Services	2,283.16	1,953.80	
		<b>35XX</b>	<b>Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	4,000.00	4,000.00	
			2XX Personal Services - Employee Benefits	0.00	17.34	
			3XX Purchased Professional and Technical Services	282.00	330.00	
			6XX Supplies and Materials	64.95	0.00	
			810 Dues and Fees	350.00	350.00	
	<b>780</b>	<b>ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX</b>	<b>Instruction</b>			
			1XX Personal Services - Salaries	30,372.96	0.00	
		<b>21XX</b>	<b>Support Services - Students</b>			
			1XX Personal Services - Salaries	1,581.00	0.00	
	<b>781</b>	<b>Education Jobs Fund</b>				
		<b>1XXX</b>	<b>Instruction</b>			
			1XX Personal Services - Salaries	25,128.54	0.00	
		<b>21XX</b>	<b>Support Services - Students</b>			
			1XX Personal Services - Salaries	1,581.00	0.00	
	<b>910</b>	<b>Food Services</b>				
		<b>31XX</b>	<b>Food Services</b>			
			1XX Personal Services - Salaries	2,456.52	2,484.56	
			2XX Personal Services - Employee Benefits	0.00	4,608.25	
			5XX Other Purchased Services	0.00	393.15	
			6XX Supplies and Materials	1,156.98	26,255.41	
<b>781</b>	<b>Miscellaneous State Grant</b>					
	<b>781</b>	<b>Education Jobs Fund</b>				
		<b>1XXX</b>	<b>Instruction</b>			
			1XX Personal Services - Salaries	0.00	471.80	



# Trustees' Financial Summary

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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	2011 Value	2012 Value
781	Miscellaneous State Grant				
910	Budget Amendment				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	19,810.20	0.00
			2XX Personal Services - Employee Benefits	3,939.00	0.00
			6XX Supplies and Materials	3,653.59	0.00
	21XX Support Services - Students				
			1XX Personal Services - Salaries	600.00	0.00
			2XX Personal Services - Employee Benefits	404.00	0.00
	221X Improvement of Instruction Services				
			5XX Other Purchased Services	655.00	0.00
	222X Educational Media Services				
			6XX Supplies and Materials	675.34	0.00
	23XX Support Services - General Administration				
			3XX Purchased Professional and Technical Services	5,187.50	0.00
	24XX Support Services - School Administration				
			2XX Personal Services - Employee Benefits	493.00	0.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	1,600.00	0.00
			2XX Personal Services - Employee Benefits	404.00	0.00
	910 Subtotal			37,421.63	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>974,866.20</b>	<b>1,061,714.84</b>



# Trustees' Financial Summary

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

### 01 - General Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						110,292.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,070,369.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,061,714.84	(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	6,540.00	Less Last Year	14,001.00	(4b)		-7,461.00	
						-7,461.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						111,486.74	(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	2011 Value	2012 Value
1111 District Levy - Real Property	42,182.76	57,116.06
1112 District Levy - Personal Property	3,450.35	2,187.65
1113 District Levy - Heavy Motor Vehicles	142.89	142.65
1114 District Levy - Pers Prop/Mobile Homes	227.41	418.75
1190 Penalties and Interest on Taxes	77.14	396.12
1510 Interest Earnings	82.07	0.00
2220 County On-Schedule Trans Reimb	8,348.17	9,640.13
3210 State On-Schedule Trans Reimb	8,348.18	9,640.13
3444 State School Block Grant	3,860.69	3,860.69
<b>910 Budget Amendment</b>		
1110 District Tax Levy	0.00	15,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	66,719.66	98,402.18

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
5XX Other Purchased Services	81,167.62	92,614.15
<b>910 Budget Amendment</b>		
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
5XX Other Purchased Services	0.00	4,378.00
280 Special Education - Local and State		
27XX Student Transportation Services		
5XX Other Purchased Services	0.00	10,622.00
<b>910 Subtotal</b>	0.00	15,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	81,167.62	107,614.15



# Trustees' Financial Summary

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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						15,194.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						98,402.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						107,614.15	(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)						5,982.19	(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	2011 Value	2012 Value
1621 Lunch Sales	1,751.35	4,625.75
1632 Daily Adult Sales	14.00	5,017.57
1900 Other Revenue from Local Sources	0.00	11.40
3220 State Food Services Match	1,037.74	0.00
4550 Federal Child Nutrition	91,712.63	60,956.51
6100 Material Prior Period Revenue Adjustments	2,439.62	-5,941.83
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>96,955.34</b>	<b>64,669.40</b>

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

PRC Program Function Object	2011 Value	2012 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	30,589.39	33,286.76
2XX Personal Services - Employee Benefits	1,878.79	713.50
4XX Purchased Property Services	1,049.89	866.46
5XX Other Purchased Services	63.00	10.00
6XX Supplies and Materials	50,044.50	31,800.12
810 Dues and Fees	120.11	0.00
8XX Other Expenditures	0.00	115.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>83,745.68</b>	<b>66,791.84</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	8,705.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	64,669.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	66,791.84	(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)	6,583.39	(5)



# Trustees' Financial Summary

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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	2011 Value	2012 Value
1510 Interest Earnings	32.02	5.33
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	32.02	5.33

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

PRC Program Function Object	2011 Value	2012 Value
280 Special Education - Local and State 1XXX Instruction 5XX Other Purchased Services	0.00	4,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	4,000.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	6,731.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,000.00	(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)	2,737.18	(5)



# Trustees' Financial Summary

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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	2011 Value	2012 Value
1510 Interest Earnings	247.18	29.98
2240 County Retirement Distribution	95,317.58	113,092.12
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	95,564.76	113,122.10

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	69,841.99	71,266.62
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	3,025.66	3,649.16
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	2,307.25	3,030.26
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	8,981.55	9,228.00
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	2,844.81	2,800.68
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	2,019.66	2,419.48
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	10,592.69	12,089.44
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
920 Resources Transferred to Other School Districts or Cooperatives	6,668.92	6,457.92
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	362.88	553.36
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	2,655.20	2,762.37
<b>910 Budget Amendment</b>		
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	9,598.89	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	118,899.50	114,257.29



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

### 14 - Retirement Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						36,354.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						113,122.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						114,257.29	(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)						35,219.49	(5)



# Trustees' Financial Summary

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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	2012 Value
<b>192 Contributions and Donations</b>	
1920 Contributions/Donations from Private Sources	8,583.00
<b>212 Medicaid</b>	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	102,824.95
<b>312 Title I Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	80,973.00
<b>456 IDEA Part B (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	33,435.24
6100 Material Prior Period Revenue Adjustments	-21,303.00
<b>456 Subtotal</b>	12,132.24
<b>465 Title I Achievement Award</b>	
4650 Federal Miscellaneous Grants from OPI	30,000.00
<b>752 ARRA - Title I Part A</b>	
7520 ARRA - Title I, Part A	18,775.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	253,288.19

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

PRC Program Function Object	2012 Value
<b>192 Contributions and Donations</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	3,401.40
<b>222X Educational Media Services</b>	
6XX Supplies and Materials	170.77
<b>23XX Support Services - General Administration</b>	
6XX Supplies and Materials	351.62
<b>25XX Support Services - Business</b>	
6XX Supplies and Materials	959.98
<b>710 School Sponsored Extracurricular Activities</b>	
<b>34XX Extracurricular - Activities</b>	
6XX Supplies and Materials	216.05
<b>192 Subtotal</b>	5,099.82
<b>212 Medicaid</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>21XX Support Services - Students</b>	
3XX Purchased Professional and Technical Services	102,824.95



# Trustees' Financial Summary

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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	2012 Value
312	Title I Improving Basic Programs			
	420 Title I, Part A, Improving Basic Programs			
		1XXX Instruction		
			1XX Personal Services - Salaries	54,959.24
			2XX Personal Services - Employee Benefits	13,518.32
			5XX Other Purchased Services	583.61
			6XX Supplies and Materials	4,428.49
		221X Improvement of Instruction Services		
			6XX Supplies and Materials	3,294.50
		23XX Support Services - General Administration		
			6XX Supplies and Materials	1,479.94
		<b>312 Subtotal</b>		<b>78,264.10</b>
366	State OTO Capital Invest & Deferred Maintenance			
	366 OTO Capital Invest & Deferred Maintenance			
		4XXX Facilities Acquisition and Construction Services		
			725 Major Construction Services	63,073.00
367	State OTO FullTime Kindergarten Startup			
	367 OTO Full-time Kindergarten Start-up			
		1XXX Instruction		
			6XX Supplies and Materials	7,152.93
		26XX Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	2,656.14
			6XX Supplies and Materials	100.22
		<b>367 Subtotal</b>		<b>9,909.29</b>
456	IDEA Part B (Trans from Coop)			
	456 IDEA, Part B, Children with Disabilities			
		1XXX Instruction		
			1XX Personal Services - Salaries	27,290.00
			2XX Personal Services - Employee Benefits	4,276.00
			5XX Other Purchased Services	783.24
		<b>456 Subtotal</b>		<b>32,349.24</b>
465	Title I Achievement Award			
	465 Federal Miscellaneous Grants from OPI			
		1XXX Instruction		
			5XX Other Purchased Services	813.37
		221X Improvement of Instruction Services		
			5XX Other Purchased Services	6,999.70
		<b>465 Subtotal</b>		<b>7,813.07</b>
750	ARRA - IDEA Part B (Trans from Coop)			



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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	2012 Value
750 ARRA - IDEA Part B (Trans from Coop)	
750 ARRA - IDEA, Part B	
1XXX Instruction	
6XX Supplies and Materials	1,086.00
752 ARRA - Title I Part A	
752 ARRA - Title I, Part A	
1XXX Instruction	
6XX Supplies and Materials	18,775.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	319,194.47

#### Schedule Of Changes Worksheet

Beginning Fund Balance	143,497.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	253,288.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	319,194.47	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	77,591.04	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
192 Contributions and Donations	8,583.00	5,099.82	3,483.18
212 Medicaid	102,824.95	102,824.95	0.00
312 Title I Improving Basic Programs	80,973.00	78,264.10	2,708.90
366 State OTO Capital Invest & Deferred Maintenance	0.00	63,073.00	-63,073.00
367 State OTO FullTime Kindergarten Startup	0.00	9,909.29	-9,909.29
456 IDEA Part B (Trans from Coop)	12,132.24	32,349.24	-20,217.00
465 Title I Achievement Award	30,000.00	7,813.07	22,186.93
750 ARRA - IDEA Part B (Trans from Coop)	0.00	1,086.00	-1,086.00
752 ARRA - Title I Part A	18,775.00	18,775.00	0.00



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

### 15 - Miscellaneous Programs Fund

<b>Total</b>	253,288.19	319,194.47	-65,906.28
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# Trustees' Financial Summary

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## 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	2011 Value	2012 Value
1510 Interest Earnings	0.00	7.28
1910 Rentals	12,971.96	12,509.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	12,971.96	12,516.28

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
8XX Other Expenditures	1.98	0.00
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	4,950.00	0.00
<b>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	11,736.85	2,910.20
5XX Other Purchased Services	42.40	0.00
6XX Supplies and Materials	1,329.43	297.30
<b>4XXX Facilities Acquisition and Construction Services</b>		
4XX Purchased Property Services	0.00	2,260.00
7XX Property and Equipment Acquisition	0.00	9,828.64
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	18,060.66	15,296.14

### Schedule Of Changes Worksheet

Beginning Fund Balance		4,911.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		12,516.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		15,296.14	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		2,131.44	(5)



# Trustees' Financial Summary

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32 Missoula County  
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## 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	2011 Value	2012 Value
1510 Interest Earnings	9.24	2.65
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	9.24	2.65

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

PRC Program Function Object	2011 Value	2012 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	1,943.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                    0.00    Less Last Year                    0.00                    (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                    0.00    Less Last Year                    0.00                    (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,946.05	(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	2011 Value	2012 Value
1111 District Levy - Real Property	26,464.23	2,499.68
1112 District Levy - Personal Property	2,038.80	692.31
1113 District Levy - Heavy Motor Vehicles	90.28	0.00
1114 District Levy - Pers Prop/Mobile Homes	131.34	202.82
1190 Penalties and Interest on Taxes	41.23	323.78
1510 Interest Earnings	277.08	93.75
3281 State Technology Aid	924.36	1,069.08
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>29,967.32</b>	<b>4,881.42</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials	2,631.08	5,449.83
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	5,736.25	0.00
6XX Supplies and Materials	1,422.00	0.00
<b>222X Educational Media Services</b>		
6XX Supplies and Materials	0.00	4,597.34
<b>23XX Support Services - General Administration</b>		
6XX Supplies and Materials	1,812.73	0.00
<b>24XX Support Services - School Administration</b>		
6XX Supplies and Materials	867.95	0.00
<b>25XX Support Services - Business</b>		
3XX Purchased Professional and Technical Services	69.99	284.11
6XX Supplies and Materials	0.00	10,082.04
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>12,540.00</b>	<b>20,413.32</b>



# Trustees' Financial Summary

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

### 28 - Technology Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						74,875.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,881.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						20,413.32	(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)						59,343.27	(5)



# Trustees' Financial Summary

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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	2011 Value	2012 Value
1510 Interest Earnings	19.73	5.66
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	19.73	5.66

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

PRC Program Function Object	2011 Value	2012 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	4,150.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5.66	(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)	4,156.57	(5)



# Trustees' Financial Summary

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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	2011 Value	2012 Value
1111 District Levy - Real Property	82,992.66	106,749.12
1112 District Levy - Personal Property	7,547.98	4,980.22
1113 District Levy - Heavy Motor Vehicles	278.94	266.76
1114 District Levy - Pers Prop/Mobile Homes	312.07	841.98
1190 Penalties and Interest on Taxes	101.60	613.58
1510 Interest Earnings	137.59	63.24
6100 Material Prior Period Revenue Adjustments	245.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>91,615.84</b>	<b>113,514.90</b>

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	60,000.00	60,000.00
850 Interest on Debt	20,620.00	17,455.00
860 Agent Fees/Issuance Costs	600.00	600.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>81,220.00</b>	<b>78,055.00</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	-1,094.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	113,514.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	78,055.00	(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)	34,364.95	(5)



# Trustees' Financial Summary

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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	2011 Value	2012 Value
1510 Interest Earnings	124.20	35.71
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	124.20	35.71

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

PRC Program Function Object	2011 Value	2012 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	26,119.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	35.71	(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)	26,155.05	(5)



# Trustees' Financial Summary

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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	2011 Value	2012 Value
1114 District Levy - Pers Prop/Mobile Homes	9.23	2.02
1190 Penalties and Interest on Taxes	3.03	0.85
1510 Interest Earnings	730.39	166.20
1900 Other Revenue from Local Sources	0.00	415.57
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	742.65	584.64

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	1,963.24	0.00
<b>4XXX Facilities Acquisition and Construction Services</b>		
7XX Property and Equipment Acquisition	0.00	27,079.68
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
7XX Property and Equipment Acquisition	2,539.66	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	4,502.90	27,079.68

### Schedule Of Changes Worksheet

Beginning Fund Balance					152,221.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					584.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					27,079.68	(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	
Ending Fund Balance (1 + 2 - 3 + 4)					0.00	(4)
					125,726.32	(5)



# Trustees' Financial Summary

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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	2011 Value	2012 Value
1900 Other Revenue from Local Sources	0.00	18,506.91
1XXX Revenues from Student Activities	7,133.75	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>7,133.75</u>	<u>18,506.91</u>

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

PRC Program Function Object	2011 Value	2012 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	8,997.50	18,057.93
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>8,997.50</u>	<u>18,057.93</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance		13,325.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		18,506.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		18,057.93	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		13,774.82	(5)



# Trustees' Financial Summary

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## Detail Expenditure

Fund	Account	Description	2011 Value	2012 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	23,353.64	28,807.36
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	30,052.00	27,290.00
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	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	459,451.49	461,595.04
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	6,650.87	19,137.81
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	89.96	547.26
XX	XXX 26XX 41X	Energy Utility Services	22,003.85	20,292.21
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	120,655.42
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	4,000.00
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	23,184.70
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	23,184.70

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	7,727.72
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	33,385.80
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	141,179.07
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 FY2014 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	102,107.32	0.00	0.00	0.00
280	1XXX	2XX	7,278.40	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	898.53	0.00	0.00	0.00
280	1XXX	6XX	984.74	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	69.93	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	29,840.15	0.00	0.00	0.00
<b>Totals</b>			141,179.07	0.00	0.00	141,179.07

*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 FY12.



# Trustees' Financial Summary

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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
*** Land	389,980.00	0.00	0.00	60,000.00	329,980.00
Buildings	1,468,070.00	55,553.58	120,655.42	0.00	1,644,279.00
Machinery and Equipment	43,930.00	2,165.00	0.00	0.00	46,095.00
Totals at Historical Cost	1,901,980.00	57,718.58	120,655.42	60,000.00	2,020,354.00
Governmental Activities, Capital Assets, net	1,901,980.00	57,718.58	120,655.42	60,000.00	2,020,354.00

\* 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 FY2012</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Total Depreciation for FY2012			

\*\*\* Has comment.



# Trustees' Financial Summary

FY2011-12

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## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
<b>Governmental Activities*</b>							
Bonds							
07/01/1993	75,000.00	0.00	35,000.00	0.00	40,000.00	40,000.00	0.00
08/15/1999	250,000.00	0.00	25,000.00	0.00	225,000.00	25,000.00	200,000.00
Compensated Absences	35,178.26	0.00	4,811.26	0.00	30,367.00	0.00	30,367.00
Other Post Employment Benefits	47,646.00	0.00	0.00	30,492.00	17,154.00	0.00	17,154.00
Total Governmental Activity							
Long-Term Liabilities	407,824.26	0.00	64,811.26	30,492.00	312,521.00	65,000.00	247,521.00

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

\* 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.