



Trustees' Financial Summary

FY2012-13

Submit ID: 0595-67650647

**32 Missoula County
0595 Clinton 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: Rhonda Decker

Phone #: (406) 825-3113

(Signature)

(Date)

Chair, Board of Trustees: Jon Roske

(Signature)

(Date)

County Superintendent: Erin Lipkind

(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 #
113	Miscellaneous State Grant	STATE		State
143	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL		84.367
233	Gifted and Talented	STATE		State
303	Rural Education Achievement Program	FEDERAL		
312	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
313	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
353	Medicaid	STATE		State
458	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
465	Title I, Part A, Improvement Grants	FEDERAL		84.010
752	ARRA - IDEA Part B (Trans from Coop)	FEDERAL		84.931



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	239,053.46	75,218.84		8,139.30
02	Taxes Receivable - Real and Personal (120-149)	43,325.93	13,049.19		
03	Taxes Receivable - Protested (150-159)	66,944.25	19,242.82		
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	TOTAL ASSETS AND OTHER DEBITS	349,323.64	107,510.85		8,139.30
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	110,270.18	32,292.01		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	110,270.18	32,292.01		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	75,707.00			
48	Fund Balance for Budget	163,346.46	75,218.84		8,139.30
52	TOTAL FUND BALANCE/EQUITY	239,053.46	75,218.84		8,139.30
53	TOTAL LIABILITIES AND FUND BALANCE	349,323.64	107,510.85		8,139.30



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	20,540.08	157,684.42	107,077.25	11,654.34
02	Taxes Receivable - Real and Personal (120-149)	931.75			323.05
03	Taxes Receivable - Protested (150-159)	1,787.59			513.11
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	23,259.42	157,684.42	107,077.25	12,490.50
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2,719.34			836.16
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	2,719.34			836.16
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	20,540.08	157,684.42	107,077.25	11,654.34
52	TOTAL FUND BALANCE/EQUITY	20,540.08	157,684.42	107,077.25	11,654.34
53	TOTAL LIABILITIES AND FUND BALANCE	23,259.42	157,684.42	107,077.25	12,490.50



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ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				8,740.40
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				8,740.40
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				8,740.40
52	TOTAL FUND BALANCE/EQUITY				8,740.40
53	TOTAL LIABILITIES AND FUND BALANCE				8,740.40



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ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	209,071.93	101,568.38		
02	Taxes Receivable - Real and Personal (120-149)	3,737.50			
03	Taxes Receivable - Protested (150-159)	5,928.42			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	218,737.85	101,568.38		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	9,665.92			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	9,665.92			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	209,071.93	101,568.38		
52	TOTAL FUND BALANCE/EQUITY	209,071.93	101,568.38		
53	TOTAL LIABILITIES AND FUND BALANCE	218,737.85	101,568.38		



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ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,650.32	87,316.38		
02	Taxes Receivable - Real and Personal (120-149)		31.04		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	2,650.32	87,347.42		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		31.04		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		31.04		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	2,650.32	87,316.38		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	2,650.32	87,316.38		
53	TOTAL LIABILITIES AND FUND BALANCE	2,650.32	87,347.42		



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ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			79,728.64	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS			79,728.64	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			79,728.64	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			79,728.64	
53	TOTAL LIABILITIES AND FUND BALANCE			79,728.64	



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ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			35,574.17	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			35,574.17	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			35,574.17	
52	TOTAL FUND BALANCE/EQUITY			35,574.17	
53	TOTAL LIABILITIES AND FUND BALANCE			35,574.17	



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	45,245.59	61,646.82		
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	45,245.59	61,646.82		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	45,245.59	61,646.82		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	45,245.59	61,646.82		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	45,245.59	61,646.82		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	406,401.04	452,416.98
1112 District Levy - Personal Property	5,263.69	2,004.36
1114 District Levy - Pers Prop/Mobile Homes	10,604.39	6,428.19
1190 Penalties and Interest on Taxes	317.30	1,899.98
1510 Interest Earnings	458.81	1,081.77
3110 Direct State Aid	590,683.98	601,250.44
3111 Quality Educator	58,391.19	54,208.44
3112 At Risk Student	9,141.78	9,341.17
3113 Indian Education For All	4,814.40	4,773.60
3115 State Spec Ed Allowable Cost Pymt to Districts	47,849.28	47,721.02
3120 State Guaranteed Tax Base Aid	251,503.53	245,703.12
3444 State School Block Grant	61,096.40	62,062.34
3446 SB372 Block Grant Reimbursement	0.00	913.90
6100 Material Prior Period Revenue Adjustments	-6,483.12	9,324.84
7810 Education Jobs Fund	692.77	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,440,735.44	1,499,130.15

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		
1XX Personal Services - Salaries	520,529.97	554,025.92
2XX Personal Services - Employee Benefits	76,708.06	74,505.67
4XX Purchased Property Services	5,025.20	5,331.92
5XX Other Purchased Services	103.31	2,034.63
6XX Supplies and Materials	109,168.32	63,553.23
7XX Property and Equipment Acquisition	0.00	11,412.42
21XX Support Services - Students		
1XX Personal Services - Salaries	28,920.92	47,795.40
2XX Personal Services - Employee Benefits	227.26	271.76
3XX Purchased Professional and Technical Services	80.00	0.00
5XX Other Purchased Services	0.00	571.44
6XX Supplies and Materials	1,418.13	614.10
810 Dues and Fees	119.50	119.50
222X Educational Media Services		
1XX Personal Services - Salaries	23,097.00	23,559.00
2XX Personal Services - Employee Benefits	3,571.88	3,718.17
5XX Other Purchased Services	145.09	47.93
6XX Supplies and Materials	2,030.70	1,928.05
810 Dues and Fees	889.10	661.21



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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
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	111,283.30	84,401.95
			2XX Personal Services - Employee Benefits	12,263.91	21,418.47
			3XX Purchased Professional and Technical Services	23,586.73	19,387.32
			5XX Other Purchased Services	11,491.81	27,875.12
			6XX Supplies and Materials	3,438.49	2,194.79
			7XX Property and Equipment Acquisition	0.00	9,744.97
			810 Dues and Fees	4,093.50	4,030.00
			8XX Other Expenditures	0.00	61.00
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	15,927.91	21,027.91
			2XX Personal Services - Employee Benefits	78.25	89.38
			810 Dues and Fees	1,739.50	430.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	72,285.92	75,207.93
			2XX Personal Services - Employee Benefits	1,050.10	11,801.76
			3XX Purchased Professional and Technical Services	2,936.00	4,173.50
			5XX Other Purchased Services	55.68	0.00
			810 Dues and Fees	215.00	150.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	40,697.24	41,547.74
			2XX Personal Services - Employee Benefits	16,466.73	21,767.09
			3XX Purchased Professional and Technical Services	1,813.41	2,637.73
			4XX Purchased Property Services	51,077.66	59,218.05
			5XX Other Purchased Services	12,393.00	12,765.00
			6XX Supplies and Materials	11,618.71	14,817.17
			810 Dues and Fees	0.00	337.00
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	27,974.08	29,559.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	51,794.32	73,032.10
			2XX Personal Services - Employee Benefits	5,591.51	20,281.09
			6XX Supplies and Materials	484.18	181.18
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	68,912.03	31,571.98
	360 State Gifted & Talented Reimbursement				
	1XXX Instruction				
			1XX Personal Services - Salaries	10,273.05	9,457.52
			2XX Personal Services - Employee Benefits	50.50	37.72
	365 Indian Education for All - OTO & Ongoing				
	1XXX Instruction				



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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
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			5XX Other Purchased Services	0.00	327.00
			6XX Supplies and Materials	4,814.40	4,446.60
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			5XX Other Purchased Services	341.00	1,350.75
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	11,100.00	13,000.00
			2XX Personal Services - Employee Benefits	52.41	51.81
			3XX Purchased Professional and Technical Services	2,025.00	3,110.00
			5XX Other Purchased Services	3,774.00	2,852.80
			6XX Supplies and Materials	497.68	229.38
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	21,287.10	28,943.34
			2XX Personal Services - Employee Benefits	2,821.74	6,925.83
			6XX Supplies and Materials	4,082.53	10,047.38
			810 Dues and Fees	0.00	475.61
	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	0.00	4,337.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,382,422.82	1,465,452.42



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

Schedule Of Changes Worksheet

Beginning Fund Balance						213,091.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,499,130.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,465,452.42	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	75,707.00	Less Last Year	83,422.69	(4b)		-7,715.69	
						-7,715.69	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						239,053.46	(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	2012 Value	2013 Value
1111 District Levy - Real Property	104,462.98	146,114.72
1112 District Levy - Personal Property	1,346.27	586.21
1114 District Levy - Pers Prop/Mobile Homes	2,804.32	1,871.33
1190 Penalties and Interest on Taxes	125.18	525.71
1510 Interest Earnings	34.76	105.86
2220 County On-Schedule Trans Reimb	24,752.71	25,089.01
3210 State On-Schedule Trans Reimb	24,752.71	25,089.01
3444 State School Block Grant	5,996.10	6,244.41
3446 SB372 Block Grant Reimbursement	0.00	234.93
6100 Material Prior Period Revenue Adjustments	0.00	76.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	164,275.03	205,937.28

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	18,782.53	20,015.24
2XX Personal Services - Employee Benefits	91.95	2,550.73
24XX Support Services - School Administration		
1XX Personal Services - Salaries	2,810.87	3,710.87
2XX Personal Services - Employee Benefits	13.81	15.79
25XX Support Services - Business		
1XX Personal Services - Salaries	6,825.60	7,162.92
2XX Personal Services - Employee Benefits	137.91	135.48
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	5,507.28	5,905.26
2XX Personal Services - Employee Benefits	1,111.60	1,847.17
27XX Student Transportation Services		
5XX Other Purchased Services	127,075.88	132,418.61
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	5,996.10	6,244.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	168,353.53	180,006.48



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32 Missoula County
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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						49,288.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						205,937.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						180,006.48	(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)						75,218.84	(5)



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32 Missoula County
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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	2012 Value	2013 Value
1621 Lunch Sales	23,050.89	24,230.86
1632 Daily Adult Sales	2,495.55	2,950.49
3220 State Food Services Match	0.00	99.72
4550 Federal Child Nutrition	67,993.68	59,872.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	93,540.12	87,153.49

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

PRC Program Function Object	2012 Value	2013 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	20,807.44	13,526.77
2XX Personal Services - Employee Benefits	12,367.21	7,954.46
6XX Supplies and Materials	61,780.45	63,554.56
810 Dues and Fees	115.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	95,070.10	85,035.79

Schedule Of Changes Worksheet

Beginning Fund Balance	6,021.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	87,153.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	85,035.79	(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)	8,139.30	(4)



Trustees' Financial Summary

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32 Missoula County
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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	2012 Value	2013 Value
1111 District Levy - Real Property	5,647.03	853.41
1112 District Levy - Personal Property	330.13	12.12
1114 District Levy - Pers Prop/Mobile Homes	579.30	86.25
1190 Penalties and Interest on Taxes	56.30	72.89
1510 Interest Earnings	21.68	61.60
6100 Material Prior Period Revenue Adjustments	0.00	36.91

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,634.44	1,123.18
--	----------	----------

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance					19,416.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,123.18	(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)					20,540.08	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	159.35	422.33
2240 County Retirement Distribution	217,529.33	172,092.96
6100 Material Prior Period Revenue Adjustments	0.00	264.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	217,688.68	172,779.47

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		
2XX Personal Services - Employee Benefits	87,685.55	82,070.30
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	4,147.52	7,212.40
222X Educational Media Services		
2XX Personal Services - Employee Benefits	3,302.59	3,365.80
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	51,569.68	15,705.33
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	2,893.17	3,823.80
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	6,614.86	6,954.85
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	6,125.28	6,254.24
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	7,561.49	10,518.38
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	11,751.62	8,017.31
329 State Miscellaneous Grants		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,963.14	4,780.82
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,586.07	1,409.28
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	1,586.92	1,820.64
910 Food Services		
31XX Food Services		



Trustees' Financial Summary

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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	910	Food Services			
		31XX	Food Services		
			2XX Personal Services - Employee Benefits	5,287.63	5,695.25
	920	Enterprise or Internal Service Programs			
		32XX	Enterprise Services		
			2XX Personal Services - Employee Benefits	348.90	349.56
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				195,424.42	157,977.96

Schedule Of Changes Worksheet

Beginning Fund Balance						142,882.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						172,779.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						157,977.96	(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)						157,684.42	(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	2013 Value
113 Miscellaneous State Grant	
3290 State - Other State Grants	3,736.04
143 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	9,435.00
233 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	2,477.00
303 Rural Education Achievement Program	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	19,620.00
313 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	79,971.00
353 Medicaid	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	108,056.57
465 Title I, Part A, Improvement Grants	
4650 Federal Miscellaneous Grants from OPI	30,040.00
752 ARRA - IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	32,144.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	285,479.61

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

PRC Program Function Object	2013 Value
143 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	8,131.52
2XX Personal Services - Employee Benefits	1,303.48
143 Subtotal	9,435.00
233 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	1,719.00
2XX Personal Services - Employee Benefits	328.00
6XX Supplies and Materials	430.00
233 Subtotal	2,477.00
303 Rural Education Achievement Program	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	



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	2013 Value
303 Rural Education Achievement Program	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	16,909.42
2XX Personal Services - Employee Benefits	2,710.58
	19,620.00
303 Subtotal	
312 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	3,987.80
2XX Personal Services - Employee Benefits	635.71
	4,623.51
312 Subtotal	
313 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	60,196.04
2XX Personal Services - Employee Benefits	9,519.13
6XX Supplies and Materials	353.63
23XX Support Services - General Administration	
5XX Other Purchased Services	74.58
	70,143.38
313 Subtotal	
353 Medicaid	
361 Services for Significant Needs Students	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	108,056.57
465 Title I, Part A, Improvement Grants	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
5XX Other Purchased Services	7,814.40
6XX Supplies and Materials	954.98
810 Dues and Fees	80.00
222X Educational Media Services	
6XX Supplies and Materials	197.90
	9,047.28
465 Subtotal	
752 ARRA - IDEA Part B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	27,840.00
2XX Personal Services - Employee Benefits	4,304.00



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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	2013 Value
752 Subtotal	32,144.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	255,546.74

Schedule Of Changes Worksheet

Beginning Fund Balance	77,144.38 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	285,479.61 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	255,546.74 (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)	107,077.25 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
113 Miscellaneous State Grant	3,736.04	0.00	3,736.04
143 Title II, Part A, Teacher/Principal Train/Recruit	9,435.00	9,435.00	0.00
233 Gifted and Talented	2,477.00	2,477.00	0.00
303 Rural Education Achievement Program	19,620.00	19,620.00	0.00
312 Title I, Part A, Improving Basic Programs	0.00	4,623.51	-4,623.51
313 Title I, Part A, Improving Basic Programs	79,971.00	70,143.38	9,827.62
353 Medicaid	108,056.57	108,056.57	0.00
465 Title I, Part A, Improvement Grants	30,040.00	9,047.28	20,992.72
752 ARRA - IDEA Part B (Trans from Coop)	32,144.00	32,144.00	0.00
Total	285,479.61	255,546.74	29,932.87



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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	4,258.84	4,723.81
1112 District Levy - Personal Property	11.94	22.17
1114 District Levy - Pers Prop/Mobile Homes	23.37	63.05
1190 Penalties and Interest on Taxes	0.00	10.93
1510 Interest Earnings	5.55	24.94
6100 Material Prior Period Revenue Adjustments	0.00	9.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,299.70	4,854.12

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance		6,800.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		4,854.12	(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)		11,654.34	(5)



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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	2012 Value	2013 Value
1510 Interest Earnings	21.24	13.58
6100 Material Prior Period Revenue Adjustments	0.00	36.32
9710 Residual Equity Transfers In	0.00	4,337.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	21.24	4,387.00

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	11,136.58	0.00
2XX Personal Services - Employee Benefits	57.91	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	11,194.49	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	4,353.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,387.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	8,740.40	(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	2012 Value	2013 Value
1111 District Levy - Real Property	36,604.64	39,649.75
1112 District Levy - Personal Property	460.00	177.97
1114 District Levy - Pers Prop/Mobile Homes	935.46	568.66
1190 Penalties and Interest on Taxes	29.40	168.65
1510 Interest Earnings	229.79	553.51
3281 State Technology Aid	1,511.75	1,496.90
6100 Material Prior Period Revenue Adjustments	1,980.00	403.09
9710 Residual Equity Transfers In	8.20	32.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	41,759.24	43,051.18

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

PRC Program Function Object	2012 Value	2013 Value
329 State Miscellaneous Grants		
1XXX Instruction		
5XX Other Purchased Services	100.00	0.00
6XX Supplies and Materials	23,933.73	20,600.44
810 Dues and Fees	64.35	0.00
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1.96	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	24,100.04	20,600.44

Schedule Of Changes Worksheet

Beginning Fund Balance	186,621.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	43,051.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	20,600.44	(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)	209,071.93	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	105.78	278.22
3445 State Combined Fund School Block Grant	7,355.85	7,464.94
3447 SB372 Combined Block Grant Reimbursement	0.00	103.21
6100 Material Prior Period Revenue Adjustments	0.00	180.68
9710 Residual Equity Transfers In	5,996.10	6,244.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	13,457.73	14,271.46

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

PRC Program Function Object	2012 Value	2013 Value
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
5XX Other Purchased Services	0.00	143.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	143.00

Schedule Of Changes Worksheet

Beginning Fund Balance	87,439.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,271.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	143.00	(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)	101,568.38	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	8.20	18.60
6100 Material Prior Period Revenue Adjustments	0.00	14.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8.20	32.65

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

PRC Program Function Object	2012 Value	2013 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	8.20	32.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	8.20	32.65

Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	32.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	32.65	(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)	0.00	(4)
		(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0595-67650647

32 Missoula County
0595 Clinton Elem

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	3.62	8.17
6100 Material Prior Period Revenue Adjustments	0.00	6.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3.62	14.33

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	2,635.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,650.32	(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	2012 Value	2013 Value
1510 Interest Earnings	118.51	269.46
6100 Material Prior Period Revenue Adjustments	0.00	203.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	118.51	472.48

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	86,843.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	472.48	(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)	87,316.38	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

78 - Self Insurance Fund - Health

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	102.47	61.09
1920 Contributions/Donations from Private Sources	17,088.11	19,010.01
6100 Material Prior Period Revenue Adjustments	0.00	35.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	17,190.58	19,106.23

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

PRC Program Function Object	2012 Value	2013 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	2,400.00	2,400.00
2XX Personal Services - Employee Benefits	48.49	45.38
5XX Other Purchased Services	11,356.00	7,815.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	13,804.49	10,260.98

Schedule Of Changes Worksheet

Beginning Fund Balance	70,883.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19,106.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,260.98	(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)	79,728.64	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1700 Student Extracurricular Activity Receipts	50,492.21	38,885.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	50,492.21	38,885.49

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

PRC Program Function Object	2012 Value	2013 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	46,406.80	36,769.51
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	46,406.80	36,769.51

Schedule Of Changes Worksheet

Beginning Fund Balance	33,458.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	38,885.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	36,769.51	(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)	35,574.17	(5)



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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	18,027.00	38,527.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	18,971.00	27,840.00
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	602,982.30	583,447.33
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	66,671.74	1,467.89
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,540.48	0.00
XX	XXX 26XX 41X	Energy Utility Services	29,546.28	29,218.45
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	18,908.58	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	9,065.50	29,559.00
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

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32 Missoula County
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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	33,929.38
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	33,929.38

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	11,309.04
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	48,858.06
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	125,066.35
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

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32 Missoula County
0595 Clinton Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	73,032.10	0.00	0.00	0.00	
280	1XXX	2XX	20,281.09	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	0.00	0.00	0.00	0.00	
280	1XXX	6XX	181.18	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	31,571.98	0.00	0.00	0.00	
Totals			125,066.35	0.00	0.00	0.00	125,066.35

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

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32 Missoula County
0595 Clinton Elem

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	66,780.00	0.00	0.00	0.00	66,780.00
Land Improvements	307,049.00	0.00	0.00	0.00	307,049.00
Buildings	873,365.00	0.00	39,024.00	0.00	912,389.00
Machinery and Equipment	171,418.00	0.00	21,157.00	0.00	192,575.00
Totals at Historical Cost	1,418,612.00	0.00	60,181.00	0.00	1,478,793.00
Less Accumulated Depreciation For:					
Improvement Accum	86,038.00	1.00	22,312.00	0.00	108,351.00
Building Accum	432,472.00	1.00	37,676.00	0.00	470,149.00
Machinery and Equipment Accum	101,860.00	0.00	14,335.00	0.00	116,195.00
Total Accumulated Depreciation	620,370.00	2.00	74,323.00	0.00	694,695.00
Governmental Activities, Capital Assets, net	798,242.00	-2.00	-14,142.00	0.00	784,098.00

* 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.

Depreciation by Function for FY2013	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2013			

*** Has comment.



Trustees' Financial Summary

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32 Missoula County

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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-
Governmental Activities*							
Compensated Absences	87,880.90	16,627.86	0.00	0.00	104,508.76	0.00	104,508.76
Other Post Employment Benefits	281,335.00	225,817.00	0.00	0.00	507,152.00	0.00	507,152.00
Other	6,000.00	0.00	0.00	0.00	6,000.00	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	375,215.90	242,444.86	0.00	0.00	617,660.76	0.00	611,660.76

* 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.