



Trustees' Financial Summary

FY2012-13

Submit ID: 0592-60227537

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 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.



Trustees' Financial Summary

FY2012-13

Submit ID: 0592-60227537

32 Missoula County

0592 DeSmet Elem

Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
192	Contributions and Donations	LOCAL		
213	Medicaid	STATE		State
313	Title I, Part A, Improving Basic Programs	FEDERAL	032 0592 3113	84.010A
361	Significant Needs Students (HB2)	STATE		
367	State OTO FullTime Kindergarten Startup	STATE		state
410	R.E.A.P. Small Rural Schools	FEDERAL		
456	IDEA Part B (Trans from Coop)	FEDERAL		84.027A



Trustees' Financial Summary

FY2012-13

Submit ID: 0592-60227537

32 Missoula County
0592 DeSmet Elem

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)	144,852.18	24,173.01		519.15
02	Taxes Receivable - Real and Personal (120-149)	112,744.42	22,809.93		
03	Taxes Receivable - Protested (150-159)	613.42	86.00		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				9,325.80
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	258,210.02	47,068.94		9,844.95
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	113,357.84	22,895.93		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	113,357.84	22,895.93		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	144,852.18	24,173.01		9,844.95
52	TOTAL FUND BALANCE/EQUITY	144,852.18	24,173.01		9,844.95
53	TOTAL LIABILITIES AND FUND BALANCE	258,210.02	47,068.94		9,844.95



Trustees' Financial Summary

FY2012-13

Submit ID: 0592-60227537

32 Missoula County
0592 DeSmet Elem

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)	7,274.20	48,144.86	81,022.45	
02	Taxes Receivable - Real and Personal (120-149)	5,410.53			
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	12,684.73	48,144.86	81,022.45	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	5,410.53			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	5,410.53			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	7,274.20	48,144.86	81,022.45	
52	TOTAL FUND BALANCE/EQUITY	7,274.20	48,144.86	81,022.45	
53	TOTAL LIABILITIES AND FUND BALANCE	12,684.73	48,144.86	81,022.45	



Trustees' Financial Summary

FY2012-13

Submit ID: 0592-60227537

32 Missoula County
0592 DeSmet Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			10,000.00	1,956.66
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			10,000.00	1,956.66
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			10,000.00	1,956.66
52	TOTAL FUND BALANCE/EQUITY			10,000.00	1,956.66
53	TOTAL LIABILITIES AND FUND BALANCE			10,000.00	1,956.66



Trustees' Financial Summary

FY2012-13

Submit ID: 0592-60227537

32 Missoula County
0592 DeSmet Elem

Balance Sheet

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



Trustees' Financial Summary

FY2012-13

Submit ID: 0592-60227537

32 Missoula County
0592 DeSmet Elem

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)	66,131.79	4,179.17		151,253.90
02	Taxes Receivable - Real and Personal (120-149)	7,553.50			31,784.86
03	Taxes Receivable - Protested (150-159)				160.81
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	73,685.29	4,179.17		183,199.57
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				72,138.75
25	Deferred Revenue (680)	7,553.50			31,945.67
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	7,553.50			104,084.42
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	66,131.79	4,179.17		79,115.15
52	TOTAL FUND BALANCE/EQUITY	66,131.79	4,179.17		79,115.15
53	TOTAL LIABILITIES AND FUND BALANCE	73,685.29	4,179.17		183,199.57



Trustees' Financial Summary

FY2012-13

Submit ID: 0592-60227537

32 Missoula County
0592 DeSmet Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	26,297.35	117,387.73		
02	Taxes Receivable - Real and Personal (120-149)		4,779.97		
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	26,297.35	122,167.70		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		4,779.97		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		4,779.97		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	26,297.35	117,387.73		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	26,297.35	117,387.73		
53	TOTAL LIABILITIES AND FUND BALANCE	26,297.35	122,167.70		



Trustees' Financial Summary

FY2012-13

Submit ID: 0592-60227537

32 Missoula County
0592 DeSmet Elem

Balance Sheet

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				



Trustees' Financial Summary

FY2012-13

Submit ID: 0592-60227537

32 Missoula County
0592 DeSmet Elem

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



Trustees' Financial Summary

FY2012-13

Submit ID: 0592-60227537

32 Missoula County
0592 DeSmet Elem

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))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			14,634.59	
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			14,634.59	
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			14,634.59	
52	TOTAL FUND BALANCE/EQUITY			14,634.59	
53	TOTAL LIABILITIES AND FUND BALANCE			14,634.59	



Trustees' Financial Summary

FY2012-13

Submit ID: 0592-60227537

32 Missoula County
0592 DeSmet Elem

Balance Sheet

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)	50,668.96	50,702.42		
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	50,668.96	50,702.42		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	50,668.96	50,702.42		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	50,668.96	50,702.42		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	50,668.96	50,702.42		



Trustees' Financial Summary

FY2012-13

Submit ID: 0592-60227537

32 Missoula County
0592 DeSmet Elem

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				



Trustees' Financial Summary

FY2012-13

Submit ID: 0592-60227537

32 Missoula County
0592 DeSmet Elem

Balance Sheet

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



Trustees' Financial Summary

FY2012-13

Submit ID: 0592-60227537

32 Missoula County
0592 DeSmet Elem

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	411,240.15	403,237.76
1112 District Levy - Personal Property	18,831.22	20,875.99
1113 District Levy - Heavy Motor Vehicles	1,017.69	631.95
1114 District Levy - Pers Prop/Mobile Homes	3,250.54	2,101.50
1190 Penalties and Interest on Taxes	2,984.07	5,168.10
1510 Interest Earnings	307.08	1,132.54
1900 Other Revenue from Local Sources	143.25	35.64
3110 Direct State Aid	402,275.11	371,579.83
3111 Quality Educator	44,726.53	45,027.68
3112 At Risk Student	8,237.53	9,686.07
3113 Indian Education For All	3,141.60	2,794.80
3114 American Indian Achievement Gap	3,600.00	3,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	47,627.79	49,150.39
3120 State Guaranteed Tax Base Aid	44,762.14	63,979.72
3444 State School Block Grant	57,532.88	77,710.62
3445 State Combined Fund School Block Grant	0.00	5,289.11
3446 SB372 Block Grant Reimbursement	0.00	19,529.10
3447 SB372 Combined Block Grant Reimbursement	0.00	5,119.08
6100 Material Prior Period Revenue Adjustments	20,220.35	0.00
7810 Education Jobs Fund	471.80	0.00
9710 Residual Equity Transfers In	0.00	1,290.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,070,369.73	1,087,540.26

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	447,614.34	426,818.00
2XX Personal Services - Employee Benefits	57,231.44	50,641.26
3XX Purchased Professional and Technical Services	6,162.64	4,819.04
4XX Purchased Property Services	586.05	1,222.97
5XX Other Purchased Services	398.49	0.00
6XX Supplies and Materials	25,871.91	32,855.22
810 Dues and Fees	0.00	1,514.00
8XX Other Expenditures	785.00	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	24,167.04	28,696.47
2XX Personal Services - Employee Benefits	4,840.37	5,581.99
6XX Supplies and Materials	790.26	2,783.53
221X Improvement of Instruction Services		



Trustees' Financial Summary

FY2012-13

Submit ID: 0592-60227537

32 Missoula County
0592 DeSmet Elem

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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	0.00	3,227.15
		222X Educational Media Services			
			1XX Personal Services - Salaries	0.00	18,929.54
			2XX Personal Services - Employee Benefits	0.00	88.68
			5XX Other Purchased Services	0.00	350.00
			6XX Supplies and Materials	3,884.27	1,006.21
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	38,545.84	22,948.88
			2XX Personal Services - Employee Benefits	266.90	105.61
			3XX Purchased Professional and Technical Services	18,224.55	11,712.50
			5XX Other Purchased Services	2,972.77	4,066.10
			6XX Supplies and Materials	6,693.07	7,800.27
			810 Dues and Fees	2,209.00	2,483.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	60,000.00	63,000.00
			2XX Personal Services - Employee Benefits	17,574.22	18,368.85
			5XX Other Purchased Services	3,632.51	2,007.16
			6XX Supplies and Materials	224.47	0.00
			810 Dues and Fees	405.00	405.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	36,240.00	47,840.04
			2XX Personal Services - Employee Benefits	275.27	225.43
			3XX Purchased Professional and Technical Services	11,397.75	12,700.00
			5XX Other Purchased Services	124.90	544.90
			6XX Supplies and Materials	3,086.97	2,294.49
			810 Dues and Fees	1,000.00	1,010.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	28,951.00	26,432.54
			2XX Personal Services - Employee Benefits	1,751.77	1,547.25
			3XX Purchased Professional and Technical Services	0.00	641.25
			4XX Purchased Property Services	30,759.09	43,698.44
			5XX Other Purchased Services	8,655.83	9,376.41
			6XX Supplies and Materials	10,100.25	24,578.45
		27XX Student Transportation Services			
			5XX Other Purchased Services	1,721.07	2,576.23
		4XXX Facilities Acquisition and Construction Services			
			4XX Purchased Property Services	758.00	0.00
			7XX Property and Equipment Acquisition	20,674.10	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	102,107.32	85,226.88
			2XX Personal Services - Employee Benefits	7,278.40	5,945.10



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FY2012-13

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32 Missoula County
0592 DeSmet Elem

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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	280 Special Education - Local and State				
		1XXX Instruction			
			5XX Other Purchased Services	898.53	75.00
			6XX Supplies and Materials	984.74	1,409.22
			810 Dues and Fees	0.00	1,500.00
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	69.93	382.20
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	29,840.15	15,710.74
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			5XX Other Purchased Services	0.00	939.92
		34XX Extracurricular - Activities			
			3XX Purchased Professional and Technical Services	450.00	375.00
			6XX Supplies and Materials	631.32	1,008.99
			810 Dues and Fees	14.00	700.78
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			5XX Other Purchased Services	1,953.80	5,334.74
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	4,000.00	4,000.00
			2XX Personal Services - Employee Benefits	17.34	16.73
			3XX Purchased Professional and Technical Services	330.00	124.00
			6XX Supplies and Materials	0.00	204.71
			810 Dues and Fees	350.00	475.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	2,484.56	2,165.70
			2XX Personal Services - Employee Benefits	4,608.25	3,465.91
			4XX Purchased Property Services	0.00	105.00
			5XX Other Purchased Services	393.15	0.00
			6XX Supplies and Materials	26,255.41	28,248.83
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	0.00	5,323.51
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,061,243.04</u>	<u>1,047,634.82</u>



Trustees' Financial Summary

FY2012-13

Submit ID: 0592-60227537

32 Missoula County

0592 DeSmet Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						111,486.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,087,540.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,047,634.82	(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	6,540.00	(4b)		-6,540.00	
						-6,540.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						144,852.18	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0592-60227537

32 Missoula County
0592 DeSmet Elem

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	57,116.06	92,558.20
1112 District Levy - Personal Property	2,187.65	3,736.04
1113 District Levy - Heavy Motor Vehicles	142.65	152.98
1114 District Levy - Pers Prop/Mobile Homes	418.75	288.68
1190 Penalties and Interest on Taxes	396.12	774.38
1510 Interest Earnings	0.00	62.86
1900 Other Revenue from Local Sources	0.00	67.29
2220 County On-Schedule Trans Reimb	9,640.13	11,983.46
3210 State On-Schedule Trans Reimb	9,640.13	11,983.46
3444 State School Block Grant	3,860.69	6,689.04
3446 SB372 Block Grant Reimbursement	0.00	2,737.43
6100 Material Prior Period Revenue Adjustments	0.00	-15,000.00
910		
1110 District Tax Levy	15,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	98,402.18	116,033.82

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
5XX Other Purchased Services	92,614.15	91,120.68
280 Special Education - Local and State		
27XX Student Transportation Services		
5XX Other Purchased Services	0.00	6,722.32
910		
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
5XX Other Purchased Services	4,378.00	0.00
280 Special Education - Local and State		
27XX Student Transportation Services		
5XX Other Purchased Services	10,622.00	0.00
910 Subtotal	15,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	107,614.15	97,843.00



Trustees' Financial Summary

FY2012-13

Submit ID: 0592-60227537

32 Missoula County

0592 DeSmet Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						5,982.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						116,033.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						97,843.00	(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)						24,173.01	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0592-60227537

32 Missoula County
0592 DeSmet Elem

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	4,625.75	7,113.65
1632 Daily Adult Sales	5,017.57	5,276.76
1900 Other Revenue from Local Sources	11.40	11.57
1920 Contributions/Donations from Private Sources	0.00	23.58
3220 State Food Services Match	0.00	59.64
4550 Federal Child Nutrition	60,956.51	65,444.10
6100 Material Prior Period Revenue Adjustments	-5,941.83	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	64,669.40	77,929.30

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	33,286.76	34,373.38
2XX Personal Services - Employee Benefits	713.50	1,888.43
4XX Purchased Property Services	866.46	785.18
5XX Other Purchased Services	10.00	163.28
6XX Supplies and Materials	31,800.12	37,342.47
810 Dues and Fees	0.00	115.00
8XX Other Expenditures	115.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	66,791.84	74,667.74



Trustees' Financial Summary

FY2012-13

Submit ID: 0592-60227537

32 Missoula County

0592 DeSmet Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						6,583.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						77,929.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						74,667.74	(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)						9,844.95	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0592-60227537

32 Missoula County
0592 DeSmet Elem

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	0.00	24,594.73
1112 District Levy - Personal Property	0.00	580.80
1113 District Levy - Heavy Motor Vehicles	0.00	43.82
1114 District Levy - Pers Prop/Mobile Homes	0.00	49.80
1190 Penalties and Interest on Taxes	0.00	39.59
1510 Interest Earnings	5.33	38.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5.33	25,347.13

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

PRC Program Function Object	2012 Value	2013 Value
280 Special Education - Local and State 1XXX Instruction 5XX Other Purchased Services	4,000.00	20,810.11
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,000.00	20,810.11

Schedule Of Changes Worksheet

Beginning Fund Balance	2,737.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	25,347.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	20,810.11	(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)	7,274.20	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0592-60227537

32 Missoula County
0592 DeSmet Elem

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	29.98	159.23
2240 County Retirement Distribution	113,092.12	120,641.55
6100 Material Prior Period Revenue Adjustments	0.00	579.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	113,122.10	121,379.78

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	71,266.62	64,133.12
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	3,649.16	0.00
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	0.00	4,321.47
222X Educational Media Services		
2XX Personal Services - Employee Benefits	0.00	2,903.57
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	3,030.26	1,765.84
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	9,228.00	9,689.52
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,800.68	3,762.22
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	2,419.48	1,988.49
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	12,089.44	12,236.03
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	6,457.92	4,249.84
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	553.36	613.12
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	2,762.37	2,791.19



Trustees' Financial Summary

FY2012-13

Submit ID: 0592-60227537

32 Missoula County
0592 DeSmet Elem

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

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

114,257.29

108,454.41

Schedule Of Changes Worksheet

Beginning Fund Balance						35,219.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						121,379.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						108,454.41	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						48,144.86	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0592-60227537

32 Missoula County
0592 DeSmet Elem

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
192 Contributions and Donations	
1920 Contributions/Donations from Private Sources	27,586.91
213 Medicaid	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	94,664.95
313 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	77,063.00
361 Significant Needs Students (HB2)	
3610 Services for Significant Needs Students	5,600.00
410 R.E.A.P. Small Rural Schools	
4100 Federal Miscellaneous Grants - Direct from Feds	5,102.00
456 IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	22,546.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	232,563.70

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

PRC Program Function Object	2013 Value
192 Contributions and Donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
4XX Purchased Property Services	47.00
6XX Supplies and Materials	12,910.95
222X Educational Media Services	
6XX Supplies and Materials	36.26
23XX Support Services - General Administration	
6XX Supplies and Materials	245.99
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	827.87
710 School Sponsored Extracurricular Activities	
34XX Extracurricular - Activities	
6XX Supplies and Materials	215.02
810 Dues and Fees	245.00
910 Food Services	
31XX Food Services	
6XX Supplies and Materials	467.00
192 Subtotal	14,995.09
213 Medicaid	
1XX Regular Education Programs - Elementary/Secondary	



Trustees' Financial Summary

FY2012-13

Submit ID: 0592-60227537

32 Missoula County
0592 DeSmet Elem

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
213 Medicaid	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	101,895.79
313 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	55,142.89
2XX Personal Services - Employee Benefits	14,512.39
3XX Purchased Professional and Technical Services	6,695.00
6XX Supplies and Materials	1,173.27
221X Improvement of Instruction Services	
5XX Other Purchased Services	2,501.44
313 Subtotal	80,024.99
361 Significant Needs Students (HB2)	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	4,600.60
6XX Supplies and Materials	249.40
221X Improvement of Instruction Services	
5XX Other Purchased Services	750.00
361 Subtotal	5,600.00
367 State OTO FullTime Kindergarten Startup	
367 OTO Full-time Kindergarten Start-up	
1XXX Instruction	
6XX Supplies and Materials	1,567.42
410 R.E.A.P. Small Rural Schools	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
6XX Supplies and Materials	3,179.94
25XX Support Services - Business	
6XX Supplies and Materials	1,922.06
410 Subtotal	5,102.00
456 IDEA Part B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	17,287.00
2XX Personal Services - Employee Benefits	2,660.00
456 Subtotal	19,947.00



Trustees' Financial Summary

FY2012-13

Submit ID: 0592-60227537

32 Missoula County
0592 DeSmet Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

229,132.29

Schedule Of Changes Worksheet

Beginning Fund Balance						77,591.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						232,563.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						229,132.29	(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)						81,022.45	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
192 Contributions and Donations	27,586.91	14,995.09	12,591.82
213 Medicaid	94,664.95	101,895.79	-7,230.84
313 Title I, Part A, Improving Basic Programs	77,063.00	80,024.99	-2,961.99
361 Significant Needs Students (HB2)	5,600.00	5,600.00	0.00
367 State OTO FullTime Kindergarten Startup	0.00	1,567.42	-1,567.42
410 R.E.A.P. Small Rural Schools	5,102.00	5,102.00	0.00
456 IDEA Part B (Trans from Coop)	22,546.84	19,947.00	2,599.84
Total	232,563.70	229,132.29	3,431.41



Trustees' Financial Summary

FY2012-13

Submit ID: 0592-60227537

32 Missoula County
0592 DeSmet Elem

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	7.28	29.16
1900 Other Revenue from Local Sources	0.00	9,955.78
1910 Rentals	12,509.00	14,599.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	12,516.28	24,583.94

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	2,910.20	6,630.86
6XX Supplies and Materials	297.30	241.14
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	2,260.00	0.00
7XX Property and Equipment Acquisition	9,828.64	8,553.00
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	1,290.38
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	15,296.14	16,715.38

Schedule Of Changes Worksheet

Beginning Fund Balance	2,131.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	24,583.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	16,715.38	(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)	10,000.00	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0592-60227537

32 Missoula County
0592 DeSmet Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	2.65	10.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2.65	10.61

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	1,946.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10.61	(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)	1,956.66	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0592-60227537

32 Missoula County
0592 DeSmet Elem

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	2,499.68	27,316.68
1112 District Levy - Personal Property	692.31	783.96
1113 District Levy - Heavy Motor Vehicles	0.00	47.06
1114 District Levy - Pers Prop/Mobile Homes	202.82	63.79
1190 Penalties and Interest on Taxes	323.78	245.34
1510 Interest Earnings	93.75	337.97
3281 State Technology Aid	1,069.08	981.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,881.42	29,776.36

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	5,449.83	1,207.11
7XX Property and Equipment Acquisition	0.00	9,300.00
22XX Educational Media Services		
6XX Supplies and Materials	4,597.34	0.00
23XX Support Services - General Administration		
6XX Supplies and Materials	0.00	1,351.92
24XX Support Services - School Administration		
6XX Supplies and Materials	0.00	614.95
25XX Support Services - Business		
3XX Purchased Professional and Technical Services	284.11	9,958.96
6XX Supplies and Materials	10,082.04	554.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	20,413.32	22,987.84



Trustees' Financial Summary

FY2012-13

Submit ID: 0592-60227537

32 Missoula County
0592 DeSmet Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						59,343.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						29,776.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						22,987.84	(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)						66,131.79	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0592-60227537

32 Missoula County
0592 DeSmet Elem

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	5.66	22.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5.66	22.60

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	4,156.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22.60	(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)	4,179.17	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0592-60227537

32 Missoula County
0592 DeSmet Elem

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
1111 District Levy - Real Property	106,749.12	116,633.30
1112 District Levy - Personal Property	4,980.22	5,690.03
1113 District Levy - Heavy Motor Vehicles	266.76	185.78
1114 District Levy - Pers Prop/Mobile Homes	841.98	547.74
1190 Penalties and Interest on Taxes	613.58	1,267.45
1510 Interest Earnings	63.24	303.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	113,514.90	124,627.70

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	60,000.00	65,000.00
850 Interest on Debt	17,455.00	14,277.50
860 Agent Fees/Issuance Costs	600.00	600.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	78,055.00	79,877.50

Schedule Of Changes Worksheet

Beginning Fund Balance		34,364.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		124,627.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		79,877.50	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b)
		0.00	
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		79,115.15	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0592-60227537

32 Missoula County
0592 DeSmet 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	35.71	142.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	35.71	142.30

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		26,155.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		142.30	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		26,297.35	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0592-60227537

32 Missoula County
0592 DeSmet Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	0.00	6.92
1112 District Levy - Personal Property	0.00	2.29
1114 District Levy - Pers Prop/Mobile Homes	2.02	4.44
1190 Penalties and Interest on Taxes	0.85	8.77
1510 Interest Earnings	166.20	564.38
1900 Other Revenue from Local Sources	415.57	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	584.64	586.80

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	2,599.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	27,079.68	6,326.39
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	27,079.68	8,925.39

Schedule Of Changes Worksheet

Beginning Fund Balance	125,726.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	586.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,925.39	(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)	117,387.73	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0592-60227537

32 Missoula County
0592 DeSmet Elem

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
1900 Other Revenue from Local Sources	18,506.91	13,562.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	18,506.91	13,562.70

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	18,057.93	12,702.93
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	18,057.93	12,702.93

Schedule Of Changes Worksheet

Beginning Fund Balance	13,774.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,562.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	12,702.93	(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	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	14,634.59	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0592-60227537

32 Missoula County
0592 DeSmet Elem

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	28,807.36	18,301.65
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	27,290.00	13,531.00
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	461,595.04	374,421.23
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	19,137.81	4,394.93
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	547.26	1,464.01
XX	XXX 26XX 41X	Energy Utility Services	20,292.21	0.00
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	120,655.42	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	4,000.00	20,810.11
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2012-13

Submit ID: 0592-60227537

32 Missoula County
0592 DeSmet Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	19,817.16
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	19,817.16

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	6,605.28
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	28,536.56
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	108,749.14
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

Percentage of Special Ed Funding FY2015 Maximum Budget: 100%



Trustees' Financial Summary

FY2012-13

Submit ID: 0592-60227537

32 Missoula County
0592 DeSmet Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	85,226.88	0.00	0.00	0.00	
280	1XXX	2XX	5,945.10	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	75.00	0.00	0.00	0.00	
280	1XXX	6XX	1,409.22	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	382.20	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	15,710.74	0.00	0.00	0.00	
Totals			108,749.14	0.00	0.00	0.00	108,749.14

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY13.



Trustees' Financial Summary

FY2012-13

Submit ID: 0592-60227537

32 Missoula County
0592 DeSmet Elem

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	329,980.00	0.00	0.00	0.00	329,980.00
*** Buildings	1,644,279.00	0.00	14,879.39	0.00	1,659,158.39
*** Machinery and Equipment	46,095.00	0.00	0.00	12,684.00	33,411.00
Totals at Historical Cost	2,020,354.00	0.00	14,879.39	12,684.00	2,022,549.39
Governmental Activities, Capital Assets, net	2,020,354.00	0.00	14,879.39	12,684.00	2,022,549.39

* 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

FY2012-13

Submit ID: 0592-60227537

32 Missoula County

0592 DeSmet Elem

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*							
Bonds							
07/01/1993	40,000.00	0.00	40,000.00	0.00	0.00	0.00	0.00
08/15/1999	225,000.00	0.00	25,000.00	0.00	200,000.00	30,000.00	170,000.00
Compensated Absences	30,367.00	5,960.33	0.00	0.00	36,327.33	0.00	36,327.33
Other Post Employment Benefits	17,154.00	11,062.00	0.00	7,506.00	20,710.00	0.00	20,710.00
Total Governmental Activity							
Long-Term Liabilities	312,521.00	17,022.33	65,000.00	7,506.00	257,037.33	30,000.00	227,037.33

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.