



Trustees' Financial Summary

FY2012-13

Submit ID: 0586-40652925

32 Missoula County
0586 Hellgate Elem

**** Recalculated ****

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk: Noreen Anderson

Phone #: (406) 728-5626

(Signature)

(Date)

Chair, Board of Trustees: Tom McLaughlin

(Signature)

(Date)

County Superintendent: Erin Lipkind

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY13 did the district employ a certified special education director? Yes

As reported on Annual Data Collection (ADC), the district employs 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. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

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 | Title II Part A | FEDERAL | Federal | 84.367 |
| 200 | PTA-Donations for Needy | LOCAL | Local | |
| 210 | Hellgate Gymnastics | LOCAL | Local | |
| 212 | OLWEUS-Bullying Prevention Program | LOCAL | Local | |
| 222 | Medicaid | STATE | | State |
| 251 | Missoula Electric Coop | LOCAL | | |
| 252 | Wells Fargo Education Gift Program | LOCAL | Local | |
| 269 | Missoula Writing Collaborative | LOCAL | Local | |
| 313 | Title I Improving Basic Programs | FEDERAL | Federal | 84.010A |
| 350 | Medicaid - CSCT | STATE | | |
| 360 | Medicare - MAC | STATE | | |
| 361 | Gifted and Talented | STATE | State | State |
| 416 | N W Energy Bike Grant | LOCAL | Local | |
| 462 | Wellness Coucil | LOCAL | | |
| 463 | Montana Nutrition Team | STATE | | 10.574 |
| 466 | Safe Routes To School | STATE | | 20.205 |
| 570 | All Star Education | LOCAL | | |
| 571 | One Class at a Time | LOCAL | | |
| 599 | Exxon Town Pump | LOCAL | | |
| 713 | IDEA Part B | FEDERAL | 32-0586-7712 | 84.027 |
| 721 | Walmart Foundation | LOCAL | Local | |
| 793 | IDEA Preschool | FEDERAL | 32-0586-7912 | 84.173A |



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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) | 907,665.50 | 295,699.77 | | 80,514.57 |
| 02 | Taxes Receivable - Real and Personal (120-149) | 180,088.58 | 44,768.48 | | |
| 03 | Taxes Receivable - Protested (150-159) | 54,974.67 | 14,331.95 | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | 49,244.53 |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 1,142,728.75 | 354,800.20 | | 129,759.10 |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | 235,063.25 | 59,100.43 | | |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | 235,063.25 | 59,100.43 | | |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | 266,475.44 | | | |
| 48 | Fund Balance for Budget | 641,190.06 | 295,699.77 | | 129,759.10 |
| 52 | TOTAL FUND BALANCE/EQUITY | 907,665.50 | 295,699.77 | | 129,759.10 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 1,142,728.75 | 354,800.20 | | 129,759.10 |



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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) | 71,109.52 | 528,046.08 | 128,321.37 | 46,235.18 |
| 02 | Taxes Receivable - Real and Personal (120-149) | 248.38 | | | 629.46 |
| 03 | Taxes Receivable - Protested (150-159) | 117.17 | | | 317.56 |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | 140,347.00 | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 71,475.07 | 528,046.08 | 268,668.37 | 47,182.20 |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | 365.55 | | | 947.02 |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | 365.55 | | | 947.02 |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | 4,340.27 | 32,521.08 |
| 48 | Fund Balance for Budget | 71,109.52 | 528,046.08 | 264,328.10 | 13,714.10 |
| 52 | TOTAL FUND BALANCE/EQUITY | 71,109.52 | 528,046.08 | 268,668.37 | 46,235.18 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 71,475.07 | 528,046.08 | 268,668.37 | 47,182.20 |



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Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE | | Traffic Education Fund (18) | Non-Operating Fund (19) | Lease-Rental Fund (20) | Compensated Absence Fund (21) |
|---------------------------------------|--|-----------------------------|-------------------------|------------------------|-------------------------------|
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | 75,510.58 |
| 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 | | | | 75,510.58 |
| 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 | | | | 75,510.58 |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | 75,510.58 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | 75,510.58 |



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Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE | | Metal Mines Tax Reserve Fund (24) | State Mining Impact Fund (25) | Impact Aid Fund (26) | Litigation Reserve Fund (27) |
|---------------------------------------|--|-----------------------------------|-------------------------------|----------------------|------------------------------|
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | | | | |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget | | | | |
| 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) | 59,077.38 | | | 596,311.70 |
| 02 | Taxes Receivable - Real and Personal (120-149) | 6,511.07 | | | 57,284.21 |
| 03 | Taxes Receivable - Protested (150-159) | 2,002.08 | | | 20,078.48 |
| 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 | 67,590.53 | | | 673,674.39 |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | 8,513.15 | | | 77,362.69 |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | 8,513.15 | | | 77,362.69 |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | 54,861.95 | | | |
| 38 | Reserve for Endowments (954) | | | | |
| 48 | Fund Balance for Budget | 4,215.43 | | | 596,311.70 |
| 52 | TOTAL FUND BALANCE/EQUITY | 59,077.38 | | | 596,311.70 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 67,590.53 | | | 673,674.39 |



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Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE | | Building Fund (60) | Building Reserve Fund (61) | Day Care Enterprise Fund (70) | Industrial Arts Fund (71) |
|---------------------------------------|--|-----------------------|-------------------------------|----------------------------------|------------------------------|
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 446,190.32 | 81,243.59 | | |
| 02 | Taxes Receivable - Real and Personal (120-149) | | 15.08 | | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | 4,458.14 | | | |
| 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 | 450,648.46 | 81,258.67 | | |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | | 15.08 | | |
| 26 | Other Liabilities (690-699) | | | | |
| 28 | Notes Payable - Noncurrent (720) | | | | |
| 29 | Lease Obligations Payable (730) | | | | |
| 31 | Compensated Absences Payable (760) | | | | |
| 35 | TOTAL LIABILITIES | | 15.08 | | |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | 7,112.00 | 75,415.45 | | |
| 41 | Unrestricted Net Assets (940) | | | | |
| 48 | Fund Balance for Budget | 443,536.46 | 5,828.14 | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | 450,648.46 | 81,243.59 | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 450,648.46 | 81,258.67 | | |



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Balance Sheet

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



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Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE | | Instructional Materials Ctr (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 | | | | |



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Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE | | Private Purpose Trust (spend interest (81)) | Interlocal Agreement Fund (82) | Student Extracurricular (84) | Private Purpose Trust (spend (85)) |
|---------------------------------------|--|---|--------------------------------|------------------------------|------------------------------------|
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | 24,343.31 | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | 24,343.31 | |
| 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 | | | 24,343.31 | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | 24,343.31 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | 24,343.31 | |



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Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE | | Payroll Fund (86) | Claims Fund (87) | Investment Earnings Clearing Fund (88) | Retirement/COBRA Insurance Fund (89) |
|---------------------------------------|---|----------------------|---------------------|--|--|
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 334,350.80 | 123,131.63 | | 3,629.00 |
| 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 | 334,350.80 | 123,131.63 | | 3,629.00 |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 23 | Warrants Payable (620) | 334,350.80 | 123,131.63 | | |
| 24 | Other Current Liabilities (621-679) | | | | 3,629.00 |
| 35 | TOTAL LIABILITIES | 334,350.80 | 123,131.63 | | 3,629.00 |
| FUND BALANCE/EQUITY | | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 334,350.80 | 123,131.63 | | 3,629.00 |



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Balance Sheet

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



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Balance Sheet

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



Trustees' Financial Summary

FY2012-13

Submit ID: 0586-40652925

32 Missoula County
0586 Hellgate Elem

**** Recalculated ****

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 |
|--|---------------------|---------------------|
| 1110 District Tax Levy | 0.00 | 175,780.29 |
| 1111 District Levy - Real Property | 2,565,581.30 | 2,439,815.02 |
| 1112 District Levy - Personal Property | 225,518.66 | 148,651.79 |
| 1113 District Levy - Heavy Motor Vehicles | 5,438.32 | 3,719.81 |
| 1114 District Levy - Pers Prop/Mobile Homes | 69,045.97 | 46,694.09 |
| 1190 Penalties and Interest on Taxes | 3,141.92 | 8,336.05 |
| 1510 Interest Earnings | 3,061.07 | 5,285.47 |
| 1900 Other Revenue from Local Sources | 1,838.00 | 601.11 |
| 3110 Direct State Aid | 3,131,087.85 | 3,260,100.40 |
| 3111 Quality Educator | 285,674.22 | 284,548.68 |
| 3112 At Risk Student | 29,049.50 | 29,455.01 |
| 3113 Indian Education For All | 27,417.60 | 27,866.40 |
| 3114 American Indian Achievement Gap | 17,000.00 | 19,000.00 |
| 3115 State Spec Ed Allowable Cost Pymt to Districts | 477,412.79 | 477,887.92 |
| 3120 State Guaranteed Tax Base Aid | 1,140,327.41 | 1,202,998.48 |
| 3444 State School Block Grant | 192,042.79 | 240,992.10 |
| 3446 SB372 Block Grant Reimbursement | 0.00 | 39,427.87 |
| 6100 Material Prior Period Revenue Adjustments | 0.00 | 1,140.06 |
| 7810 Education Jobs Fund | 3,672.24 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 8,177,309.64 | 8,412,300.55 |

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 | 3,671,168.66 | 3,786,314.31 |
| 2XX Personal Services - Employee Benefits | 466,786.13 | 468,672.68 |
| 3XX Purchased Professional and Technical Services | 809.20 | 1,194.38 |
| 4XX Purchased Property Services | 6,559.54 | 10,230.40 |
| 5XX Other Purchased Services | 11,009.61 | 5,047.69 |
| 6XX Supplies and Materials | 136,856.87 | 266,148.89 |
| 7XX Property and Equipment Acquisition | 13,868.00 | 0.00 |
| 21XX Support Services - Students | | |
| 1XX Personal Services - Salaries | 158,898.48 | 156,294.35 |
| 2XX Personal Services - Employee Benefits | 15,348.40 | 13,803.77 |
| 3XX Purchased Professional and Technical Services | 3,242.50 | 1,437.00 |
| 4XX Purchased Property Services | 1,818.75 | 0.00 |
| 5XX Other Purchased Services | 628.10 | 2,900.68 |
| 6XX Supplies and Materials | 39,811.22 | 8,951.97 |
| 810 Dues and Fees | 3,665.00 | 0.00 |



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

| PRC | Program | Function | Object | 2012 Value | 2013 Value |
|-----|--|----------|---|------------|------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 22XX Educational Media Services | | | | |
| | | | 1XX Personal Services - Salaries | 232,199.91 | 239,402.65 |
| | | | 2XX Personal Services - Employee Benefits | 35,008.92 | 35,248.14 |
| | | | 3XX Purchased Professional and Technical Services | 900.00 | 29,811.77 |
| | | | 4XX Purchased Property Services | 2,915.36 | 4,139.57 |
| | | | 5XX Other Purchased Services | 4,234.75 | 5,645.75 |
| | | | 6XX Supplies and Materials | 106,413.90 | 97,896.87 |
| | 23XX Support Services - General Administration | | | | |
| | | | 1XX Personal Services - Salaries | 120,240.73 | 132,679.30 |
| | | | 2XX Personal Services - Employee Benefits | 23,870.11 | 12,865.86 |
| | | | 3XX Purchased Professional and Technical Services | 34,600.00 | 32,292.50 |
| | | | 5XX Other Purchased Services | 23,475.54 | 27,412.05 |
| | | | 6XX Supplies and Materials | 27,658.52 | 15,056.60 |
| | | | 810 Dues and Fees | 9,944.00 | 10,281.00 |
| | | | 8XX Other Expenditures | 0.00 | 5,980.98 |
| | 24XX Support Services - School Administration | | | | |
| | | | 1XX Personal Services - Salaries | 379,626.78 | 412,022.75 |
| | | | 2XX Personal Services - Employee Benefits | 71,071.14 | 83,938.90 |
| | | | 3XX Purchased Professional and Technical Services | 0.00 | 1,324.00 |
| | | | 4XX Purchased Property Services | 23.00 | 0.00 |
| | | | 5XX Other Purchased Services | 6,001.28 | 10,827.61 |
| | | | 6XX Supplies and Materials | 5,190.38 | 10,032.28 |
| | | | 810 Dues and Fees | 1,620.00 | 1,689.00 |
| | 25XX Support Services - Business | | | | |
| | | | 1XX Personal Services - Salaries | 73,984.88 | 67,824.92 |
| | | | 2XX Personal Services - Employee Benefits | 11,086.19 | 16,417.66 |
| | | | 5XX Other Purchased Services | 0.00 | 2,891.38 |
| | | | 6XX Supplies and Materials | 4,448.98 | 13,896.35 |
| | | | 810 Dues and Fees | 327.00 | 315.00 |
| | | | 8XX Other Expenditures | 0.00 | 315.45 |
| | 26XX Operation and Maintenance of Plant Services | | | | |
| | | | 1XX Personal Services - Salaries | 384,888.60 | 400,801.40 |
| | | | 2XX Personal Services - Employee Benefits | 96,063.13 | 97,813.92 |
| | | | 3XX Purchased Professional and Technical Services | 1,637.75 | 56,696.00 |
| | | | 4XX Purchased Property Services | 144,499.15 | 186,996.31 |
| | | | 5XX Other Purchased Services | 47,057.89 | 50,510.48 |
| | | | 6XX Supplies and Materials | 247,586.31 | 92,278.73 |
| | | | 7XX Property and Equipment Acquisition | 21,750.00 | 22,126.00 |
| | | | 810 Dues and Fees | 0.00 | 411.00 |
| | 27XX Student Transportation Services | | | | |
| | | | 5XX Other Purchased Services | 12,147.86 | 11,162.18 |
| | 4XXX Facilities Acquisition and Construction Services | | | | |
| | | | 7XX Property and Equipment Acquisition | 0.00 | 37,316.92 |



Trustees' Financial Summary

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

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

| PRC | Program | Function | Object | 2012 Value | 2013 Value |
|-----|---|--|---|------------|------------|
| | 280 Special Education - Local and State | | | | |
| | | 1XXX Instruction | | | |
| | | | 1XX Personal Services - Salaries | 527,826.80 | 538,715.76 |
| | | | 2XX Personal Services - Employee Benefits | 96,984.71 | 115,330.13 |
| | | | 3XX Purchased Professional and Technical Services | 625.00 | 0.00 |
| | | | 4XX Purchased Property Services | 0.00 | 277.39 |
| | | | 5XX Other Purchased Services | 572.00 | 2,973.31 |
| | | | 6XX Supplies and Materials | 6,516.24 | 6,852.12 |
| | | 21XX Support Services - Students | | | |
| | | | 1XX Personal Services - Salaries | 293,359.67 | 276,471.76 |
| | | | 2XX Personal Services - Employee Benefits | 47,855.16 | 35,187.95 |
| | | | 3XX Purchased Professional and Technical Services | 30,585.00 | 27,855.00 |
| | | | 5XX Other Purchased Services | 179.99 | 0.00 |
| | | | 6XX Supplies and Materials | 14,950.43 | 8,493.10 |
| | | 24XX Support Services - School Administration | | | |
| | | | 1XX Personal Services - Salaries | 92,792.50 | 95,122.08 |
| | | | 2XX Personal Services - Employee Benefits | 11,115.95 | 13,107.06 |
| | | | 3XX Purchased Professional and Technical Services | 0.00 | 125.00 |
| | | | 5XX Other Purchased Services | 511.32 | 375.08 |
| | | | 6XX Supplies and Materials | 190.06 | 5,950.22 |
| | | | 810 Dues and Fees | 317.00 | 317.00 |
| | | 27XX Student Transportation Services | | | |
| | | | 5XX Other Purchased Services | 1,994.62 | 2,233.08 |
| | 360 State Gifted & Talented Reimbursement | | | | |
| | | 1XXX Instruction | | | |
| | | | 6XX Supplies and Materials | 100.00 | 0.00 |
| | 365 Indian Education for All - OTO & Ongoing | | | | |
| | | 1XXX Instruction | | | |
| | | | 6XX Supplies and Materials | 512.10 | 458.83 |
| | 420 Title I, Part A, Improving Basic Programs | | | | |
| | | 1XXX Instruction | | | |
| | | | 1XX Personal Services - Salaries | 79,006.14 | 94,739.97 |
| | | | 2XX Personal Services - Employee Benefits | 20,670.51 | 22,528.42 |
| | | | 3XX Purchased Professional and Technical Services | 2,914.00 | 2,316.00 |
| | | | 5XX Other Purchased Services | 875.00 | 0.00 |
| | | | 6XX Supplies and Materials | 6,237.22 | 1,577.30 |
| | 710 School Sponsored Extracurricular Activities | | | | |
| | | 34XX Extracurricular - Activities | | | |
| | | | 4XX Purchased Property Services | 0.00 | 875.00 |
| | | | 6XX Supplies and Materials | 0.00 | 4,375.00 |
| | 720 School Sponsored Athletics | | | | |
| | | 35XX Extracurricular - Athletics | | | |
| | | | 1XX Personal Services - Salaries | 36,179.85 | 45,919.21 |



Trustees' Financial Summary

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

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

| PRC | Program | Function | Object | 2012 Value | 2013 Value |
|--|---------------------------------------|--|---|--------------|--------------|
| | 720 School Sponsored Athletics | | | | |
| | | 35XX Extracurricular - Athletics | | | |
| | | | 2XX Personal Services - Employee Benefits | 124.85 | 193.50 |
| | | | 3XX Purchased Professional and Technical Services | 2,542.00 | 3,975.00 |
| | | | 4XX Purchased Property Services | 0.00 | 33.00 |
| | | | 5XX Other Purchased Services | 9,059.58 | 8,167.87 |
| | | | 6XX Supplies and Materials | 1,325.48 | 2,456.47 |
| | | | 810 Dues and Fees | 475.00 | 475.00 |
| | 910 Food Services | | | | |
| | | 31XX Food Services | | | |
| | | | 1XX Personal Services - Salaries | 23,718.47 | 26,371.66 |
| | | | 2XX Personal Services - Employee Benefits | 9,897.14 | 11,281.61 |
| | 999 Undistributed | | | | |
| | | 61XX Operating Transfers to Other Funds | | | |
| | | | 910 Operating Transfers to Other Funds | 0.00 | 54,740.66 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 7,980,956.31 | 8,357,187.94 |

Schedule Of Changes Worksheet

| | | | | | | |
|--|------------|----------------|------------|------|--------------|-----|
| Beginning Fund Balance | | | | | 787,525.29 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 8,412,300.55 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 8,357,187.94 | (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 | 266,475.44 | Less Last Year | 201,447.84 | (4b) | 65,027.60 | |
| | | | | | 65,027.60 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 907,665.50 | (5) |



Trustees' Financial Summary

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**** Recalculated ****

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

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

| PRC Revenue | 2012 Value | 2013 Value |
|--|-------------------|-------------------|
| 1110 District Tax Levy | 0.00 | 374,325.74 |
| 1111 District Levy - Real Property | 699,760.28 | 268,508.58 |
| 1112 District Levy - Personal Property | 60,179.65 | 37,559.44 |
| 1113 District Levy - Heavy Motor Vehicles | 1,486.18 | 910.43 |
| 1114 District Levy - Pers Prop/Mobile Homes | 18,338.53 | 12,067.11 |
| 1190 Penalties and Interest on Taxes | 725.08 | 2,175.54 |
| 1510 Interest Earnings | 167.82 | 1,005.52 |
| 2220 County On-Schedule Trans Reimb | 69,418.77 | 69,802.20 |
| 3210 State On-Schedule Trans Reimb | 69,418.77 | 69,802.20 |
| 3444 State School Block Grant | 21,839.95 | 35,216.70 |
| 3446 SB372 Block Grant Reimbursement | 0.00 | 10,774.75 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 941,335.03 | 882,148.21 |

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 | 38,456.60 | 41,691.86 |
| 2XX Personal Services - Employee Benefits | 22,500.00 | 22,808.10 |
| 5XX Other Purchased Services | 3,600.00 | 1,800.00 |
| 24XX Support Services - School Administration | | |
| 1XX Personal Services - Salaries | 72,328.60 | 79,975.23 |
| 2XX Personal Services - Employee Benefits | 0.00 | 5,508.37 |
| 25XX Support Services - Business | | |
| 8XX Other Expenditures | 0.00 | 85.91 |
| 27XX Student Transportation Services | | |
| 5XX Other Purchased Services | 620,198.93 | 645,796.67 |
| 6XX Supplies and Materials | 34,485.11 | 22,298.66 |
| 280 Special Education - Local and State | | |
| 27XX Student Transportation Services | | |
| 5XX Other Purchased Services | 71,595.55 | 73,340.62 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 863,164.79 | 893,305.42 |



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

| | | | | | | | |
|--|------|----------------|------|------|--|------------|-----|
| Beginning Fund Balance | | | | | | 306,856.98 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 882,148.21 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 893,305.42 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | | 0.00 | |
| | | | | | | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 295,699.77 | (5) |



Trustees' Financial Summary

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**** Recalculated ****

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

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

| PRC Revenue | 2012 Value | 2013 Value |
|--|------------|------------|
| 1611 National School Lunch Program | 166,612.86 | 183,037.15 |
| 1612 School Breakfast Program | 20,198.40 | 2,118.30 |
| 1621 Lunch Sales | 10,185.60 | 1,197.20 |
| 1623 Milk Sales | 1,818.90 | 271.20 |
| 1630 Catering Sales | 1,503.65 | 384.10 |
| 1634 Daily Ala Carte Sales | 3,801.50 | 4,265.71 |
| 1900 Other Revenue from Local Sources | 282.54 | 174.59 |
| 3220 State Food Services Match | 524.47 | 3,851.18 |
| 4550 Federal Child Nutrition | 285,717.01 | 311,903.02 |
| 6100 Material Prior Period Revenue Adjustments | 0.00 | -524.47 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 490,644.93 | 506,677.98 |

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 | 195,895.91 | 196,836.54 |
| 2XX Personal Services - Employee Benefits | 42,700.43 | 43,749.44 |
| 4XX Purchased Property Services | 3,822.06 | 886.40 |
| 5XX Other Purchased Services | 2,524.40 | 3,637.19 |
| 6XX Supplies and Materials | 212,163.66 | 228,927.14 |
| 810 Dues and Fees | 100.25 | 183.48 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 457,206.71 | 474,220.19 |



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

Schedule Of Changes Worksheet

| | | | | | | | |
|--|------|----------------|------|------|--|------------|-----|
| Beginning Fund Balance | | | | | | 97,301.31 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 506,677.98 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 474,220.19 | (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) | | | | | | 129,759.10 | (5) |



Trustees' Financial Summary

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

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

| PRC Revenue | 2012 Value | 2013 Value |
|--|-----------------|---------------|
| 1110 District Tax Levy | 0.00 | 2.82 |
| 1111 District Levy - Real Property | 1,599.61 | 373.18 |
| 1112 District Levy - Personal Property | 1,782.24 | 27.96 |
| 1113 District Levy - Heavy Motor Vehicles | 0.59 | 0.00 |
| 1114 District Levy - Pers Prop/Mobile Homes | 581.20 | 68.56 |
| 1190 Penalties and Interest on Taxes | 117.03 | 32.90 |
| 1510 Interest Earnings | 94.03 | 380.33 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 4,174.70 | 885.75 |

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 5XX Other Purchased Services | 0.00 | 0.27 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 0.00 | 0.27 |

Schedule Of Changes Worksheet

| | | |
|--|-----------|------|
| Beginning Fund Balance | 70,224.04 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 885.75 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 0.27 | (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) | 71,109.52 | (5) |



Trustees' Financial Summary

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

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

| PRC Revenue | 2012 Value | 2013 Value |
|--|---------------------|---------------------|
| 1510 Interest Earnings | 396.82 | 2,100.39 |
| 1900 Other Revenue from Local Sources | 0.00 | 0.01 |
| 2240 County Retirement Distribution | 1,076,664.33 | 1,001,830.22 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 1,077,061.15 | 1,003,930.62 |

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 | 578,300.69 | 573,962.95 |
| 21XX Support Services - Students | | |
| 2XX Personal Services - Employee Benefits | 23,629.58 | 24,593.74 |
| 222X Educational Media Services | | |
| 2XX Personal Services - Employee Benefits | 34,073.43 | 35,020.40 |
| 23XX Support Services - General Administration | | |
| 2XX Personal Services - Employee Benefits | 22,083.60 | 24,365.56 |
| 24XX Support Services - School Administration | | |
| 2XX Personal Services - Employee Benefits | 67,592.98 | 71,530.47 |
| 25XX Support Services - Business | | |
| 2XX Personal Services - Employee Benefits | 10,589.67 | 15,219.27 |
| 26XX Operation and Maintenance of Plant Services | | |
| 2XX Personal Services - Employee Benefits | 54,148.20 | 56,785.57 |
| 280 Special Education - Local and State | | |
| 1XXX Instruction | | |
| 2XX Personal Services - Employee Benefits | 75,208.39 | 73,306.70 |
| 21XX Support Services - Students | | |
| 2XX Personal Services - Employee Benefits | 43,095.52 | 39,858.72 |
| 24XX Support Services - School Administration | | |
| 2XX Personal Services - Employee Benefits | 14,216.96 | 14,600.49 |
| 360 State Gifted & Talented Reimbursement | | |
| 1XXX Instruction | | |
| 2XX Personal Services - Employee Benefits | 319.94 | 0.00 |
| 720 School Sponsored Athletics | | |
| 35XX Extracurricular - Athletics | | |
| 2XX Personal Services - Employee Benefits | 5,033.50 | 6,779.27 |
| 910 Food Services | | |
| 31XX Food Services | | |
| 2XX Personal Services - Employee Benefits | 27,933.91 | 29,425.46 |



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

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

956,226.37

965,448.60

Schedule Of Changes Worksheet

| | | | | | | | |
|--|------|----------------|------|------|--|--------------|-----|
| Beginning Fund Balance | | | | | | 489,564.06 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 1,003,930.62 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 965,448.60 | (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) | | | | | | 528,046.08 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

| PRC Revenue | 2013 Value |
|--|-------------------|
| 113 Title II Part A | |
| 4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund | 67,886.00 |
| 200 PTA-Donations for Needy | |
| 1900 Other Revenue from Local Sources | 1,770.87 |
| 210 Hellgate Gymnastics | |
| 1900 Other Revenue from Local Sources | 10,762.50 |
| 212 OLWEUS-Bullying Prevention Program | |
| 1900 Other Revenue from Local Sources | 4,623.00 |
| 222 Medicaid | |
| 3352 Medicaid - Physical Therapy | 139.02 |
| 3353 Medicaid - Occupational Therapy | 10,012.40 |
| 3354 Medicaid - Speech Therapy | 12,373.51 |
| 3355 Medicaid - Miscellaneous | 14,843.80 |
| 3358 Medicaid Paraprofessionals | 741.03 |
| 222 Subtotal | 38,109.76 |
| 251 Missoula Electric Coop | |
| 1900 Other Revenue from Local Sources | 2,007.53 |
| 252 Wells Fargo Education Gift Program | |
| 1900 Other Revenue from Local Sources | 238.58 |
| 313 Title I Improving Basic Programs | |
| 4200 Title I, Part A, Improving Basic Programs | 291,557.00 |
| 350 Medicaid - CSCT | |
| 3356 Medicaid Comprehensive School & Community Treatment Services (CSCT) | 100,445.94 |
| 360 Medicare - MAC | |
| 3357 Montana Administrative Claiming Reimbursement | 18,000.44 |
| 361 Gifted and Talented | |
| 3600 State Gifted & Talented Reimbursement | 2,047.00 |
| 462 Wellness Coucil | |
| 1900 Other Revenue from Local Sources | 266.75 |
| 466 Safe Routes To School | |
| 1900 Other Revenue from Local Sources | 2,300.00 |
| 570 All Star Education | |
| 1900 Other Revenue from Local Sources | 90.02 |
| 713 IDEA Part B | |
| 4560 IDEA, Part B, Children with Disabilities | 259,363.00 |
| 721 Walmart Foundation | |
| 1900 Other Revenue from Local Sources | 250.00 |
| 793 IDEA Preschool | |
| 4570 IDEA Preschool | 11,536.00 |



Trustees' Financial Summary

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**** Recalculated ****

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

| | |
|--|------------|
| Total Current Revenues, Other Financing Sources and Residual Equity | 811,254.39 |
| Transfers In: | |

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

| PRC Program Function Object | 2013 Value |
|---|------------|
| 113 Title II Part A | |
| 430 Title II, Part A, Teacher & Principal Training & Recruiting Fund | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 52,012.98 |
| 2XX Personal Services - Employee Benefits | 15,873.02 |
| 113 Subtotal | 67,886.00 |
| 200 PTA-Donations for Needy | |
| 1XX Regular Education Programs - Elementary/Secondary | |
| 1XXX Instruction | |
| 6XX Supplies and Materials | 937.56 |
| 210 Hellgate Gymnastics | |
| 720 School Sponsored Athletics | |
| 35XX Extracurricular - Athletics | |
| 1XX Personal Services - Salaries | 7,410.00 |
| 2XX Personal Services - Employee Benefits | 999.18 |
| 210 Subtotal | 8,409.18 |
| 212 OLWEUS-Bullying Prevention Program | |
| 1XX Regular Education Programs - Elementary/Secondary | |
| 1XXX Instruction | |
| 6XX Supplies and Materials | 92.10 |
| 21XX Support Services - Students | |
| 6XX Supplies and Materials | 4,555.00 |
| 212 Subtotal | 4,647.10 |
| 222 Medicaid | |
| 280 Special Education - Local and State | |
| 1XXX Instruction | |
| 3XX Purchased Professional and Technical Services | 5,523.41 |
| 5XX Other Purchased Services | 2,010.00 |
| 6XX Supplies and Materials | 12,514.34 |
| 21XX Support Services - Students | |
| 3XX Purchased Professional and Technical Services | 2,276.00 |
| 24XX Support Services - School Administration | |
| 5XX Other Purchased Services | 79.00 |
| 222 Subtotal | 22,402.75 |
| 251 Missoula Electric Coop | |
| 1XX Regular Education Programs - Elementary/Secondary | |



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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 |
|--|------------|
| 251 Missoula Electric Coop | |
| 1XX Regular Education Programs - Elementary/Secondary | |
| 222X Educational Media Services | |
| 6XX Supplies and Materials | 2,007.53 |
| 269 Missoula Writing Collaborative | |
| 1XX Regular Education Programs - Elementary/Secondary | |
| 1XXX Instruction | |
| 6XX Supplies and Materials | 43.69 |
| 313 Title I Improving Basic Programs | |
| 420 Title I, Part A, Improving Basic Programs | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 224,566.69 |
| 2XX Personal Services - Employee Benefits | 46,759.95 |
| 3XX Purchased Professional and Technical Services | 20,230.36 |
| | 291,557.00 |
| 313 Subtotal | |
| 350 Medicaid - CSCT | |
| 280 Special Education - Local and State | |
| 21XX Support Services - Students | |
| 3XX Purchased Professional and Technical Services | 100,445.94 |
| 360 Medicare - MAC | |
| 280 Special Education - Local and State | |
| 1XXX Instruction | |
| 6XX Supplies and Materials | 825.00 |
| 361 Gifted and Talented | |
| 360 State Gifted & Talented Reimbursement | |
| 1XXX Instruction | |
| 6XX Supplies and Materials | 2,047.00 |
| 416 N W Energy Bike Grant | |
| 1XX Regular Education Programs - Elementary/Secondary | |
| 1XXX Instruction | |
| 6XX Supplies and Materials | 500.00 |
| 462 Wellness Coucil | |
| 1XX Regular Education Programs - Elementary/Secondary | |
| 1XXX Instruction | |
| 6XX Supplies and Materials | 135.52 |
| 463 Montana Nutrition Team | |
| 455 School Food Mini Grants | |
| 31XX Food Services | |
| 6XX Supplies and Materials | 499.44 |
| 466 Safe Routes To School | |
| 329 State Miscellaneous Grants | |



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

| | | | | | | | |
|--|----------|----------------|------|------|--|------------|-----|
| Beginning Fund Balance | | | | | | 229,181.32 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 811,254.39 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 776,107.61 | (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 | 4,340.27 | Less Last Year | 0.00 | (4b) | | 4,340.27 | |
| | | | | | | 4,340.27 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 268,668.37 | (5) |

Project Reporter Summaries

| Project Reporter | Revenues | Expenditures | Difference |
|--|------------|--------------|------------|
| 113 Title II Part A | 67,886.00 | 67,886.00 | 0.00 |
| 200 PTA-Donations for Needy | 1,770.87 | 937.56 | 833.31 |
| 210 Hellgate Gymnastics | 10,762.50 | 8,409.18 | 2,353.32 |
| 212 OLWEUS-Bullying Prevention Program | 4,623.00 | 4,647.10 | -24.10 |
| 222 Medicaid | 38,109.76 | 22,402.75 | 15,707.01 |
| 251 Missoula Electric Coop | 2,007.53 | 2,007.53 | 0.00 |
| 252 Wells Fargo Education Gift Program | 238.58 | 0.00 | 238.58 |
| 269 Missoula Writing Collaborative | 0.00 | 43.69 | -43.69 |
| 313 Title I Improving Basic Programs | 291,557.00 | 291,557.00 | 0.00 |
| 350 Medicaid - CSCCT | 100,445.94 | 100,445.94 | 0.00 |
| 360 Medicare - MAC | 18,000.44 | 825.00 | 17,175.44 |
| 361 Gifted and Talented | 2,047.00 | 2,047.00 | 0.00 |
| 416 N W Energy Bike Grant | 0.00 | 500.00 | -500.00 |
| 462 Wellness Council | 266.75 | 135.52 | 131.23 |
| 463 Montana Nutrition Team | 0.00 | 499.44 | -499.44 |
| 466 Safe Routes To School | 2,300.00 | 2,304.75 | -4.75 |
| 570 All Star Education | 90.02 | 68.00 | 22.02 |
| 571 One Class at a Time | 0.00 | 5.24 | -5.24 |
| 599 Exxon Town Pump | 0.00 | 278.95 | -278.95 |
| 713 IDEA Part B | 259,363.00 | 259,363.00 | 0.00 |
| 721 Walmart Foundation | 250.00 | 207.96 | 42.04 |
| 793 IDEA Preschool | 11,536.00 | 11,536.00 | 0.00 |



Trustees' Financial Summary

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**** Recalculated ****

0586 Hellgate Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

| | | | |
|--------------|------------|------------|-----------|
| Total | 811,254.39 | 776,107.61 | 35,146.78 |
|--------------|------------|------------|-----------|



Trustees' Financial Summary

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**** Recalculated ****

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 |
|--|------------------|-----------------|
| 1110 District Tax Levy | 0.00 | 1,491.31 |
| 1111 District Levy - Real Property | 21,037.71 | 5,059.34 |
| 1112 District Levy - Personal Property | 1,684.75 | 587.56 |
| 1113 District Levy - Heavy Motor Vehicles | 44.89 | 8.49 |
| 1114 District Levy - Pers Prop/Mobile Homes | 504.18 | 245.35 |
| 1190 Penalties and Interest on Taxes | 6.45 | 50.09 |
| 1510 Interest Earnings | 38.29 | 189.08 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 23,316.27 | 7,631.22 |

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

| PRC Program Function Object | 2012 Value | 2013 Value |
|--|-----------------|------------------|
| 610 Adult Continuing Education Programs | | |
| 1XXX Instruction | | |
| 3XX Purchased Professional and Technical Services | 6,933.56 | 3,175.39 |
| 6XX Supplies and Materials | 0.00 | 173.97 |
| 25XX Support Services - Business | | |
| 8XX Other Expenditures | 0.00 | 2.56 |
| 26XX Operation and Maintenance of Plant Services | | |
| 7XX Property and Equipment Acquisition | 0.00 | 32,521.08 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 6,933.56 | 35,873.00 |



Trustees' Financial Summary

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**** Recalculated ****

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

Schedule Of Changes Worksheet

| | | | | | | | |
|--|-----------|----------------|------|------|--|-----------|-----|
| Beginning Fund Balance | | | | | | 41,955.88 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 7,631.22 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 35,873.00 | (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 | 32,521.08 | Less Last Year | 0.00 | (4b) | | 32,521.08 | |
| | | | | | | 32,521.08 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 46,235.18 | (5) |



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

| PRC Revenue | 2012 Value | 2013 Value |
|--|------------|------------|
| 1510 Interest Earnings | 82.67 | 287.42 |
| 5300 Operating Transfers from Other Funds | 0.00 | 54,740.66 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 82.67 | 55,028.08 |

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

| PRC Program Function Object | 2012 Value | 2013 Value |
|--|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 25XX Support Services - Business | | |
| 1XX Personal Services - Salaries | 0.00 | 35,168.12 |
| 26XX Operation and Maintenance of Plant Services | | |
| 1XX Personal Services - Salaries | 0.00 | 1,175.81 |
| 2XX Personal Services - Employee Benefits | 0.00 | 54.85 |
| 280 Special Education - Local and State | | |
| 1XXX Instruction | | |
| 1XX Personal Services - Salaries | 0.00 | 2,523.68 |
| 2XX Personal Services - Employee Benefits | 0.00 | 13.00 |
| 910 Food Services | | |
| 31XX Food Services | | |
| 1XX Personal Services - Salaries | 0.00 | 1,099.54 |
| 2XX Personal Services - Employee Benefits | 0.00 | 61.48 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 0.00 | 40,096.48 |



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Schedule Of Changes Worksheet

| | | | | | | | |
|--|------|----------------|------|------|--|-----------|-----|
| Beginning Fund Balance | | | | | | 60,578.98 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 55,028.08 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 40,096.48 | (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) | | | | | | 75,510.58 | (5) |



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

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

| PRC Revenue | 2012 Value | 2013 Value |
|--|-------------------|-------------------|
| 1110 District Tax Levy | 0.00 | 6,305.56 |
| 1111 District Levy - Real Property | 92,897.26 | 87,603.93 |
| 1112 District Levy - Personal Property | 8,467.98 | 5,340.77 |
| 1113 District Levy - Heavy Motor Vehicles | 196.32 | 133.42 |
| 1114 District Levy - Pers Prop/Mobile Homes | 2,603.62 | 1,692.69 |
| 1190 Penalties and Interest on Taxes | 137.58 | 301.72 |
| 1510 Interest Earnings | 51.46 | 236.19 |
| 3281 State Technology Aid | 8,345.96 | 8,452.24 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 112,700.18 | 110,066.52 |

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

| PRC Program Function Object | 2012 Value | 2013 Value |
|--|-------------------|-------------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 222X Educational Media Services | | |
| 6XX Supplies and Materials | 132,151.97 | 110,576.18 |
| 25XX Support Services - Business | | |
| 6XX Supplies and Materials | 0.00 | 11.42 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 132,151.97 | 110,587.60 |

Schedule Of Changes Worksheet

| | | | |
|--|-----------|------------|------|
| Beginning Fund Balance | | 4,736.51 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | 110,066.52 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | 110,587.60 | (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 | 54,861.95 | | |
| Less Last Year | 0.00 | | (4b) |
| | | 54,861.95 | |
| | | 54,861.95 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | 59,077.38 | (5) |



Trustees' Financial Summary

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**** Recalculated ****

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

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

| PRC Revenue | 2012 Value | 2013 Value |
|--|---------------------|-------------------|
| 1110 District Tax Levy | 0.00 | 51,452.96 |
| 1111 District Levy - Real Property | 953,690.07 | 723,757.77 |
| 1112 District Levy - Personal Property | 104,897.97 | 46,719.86 |
| 1113 District Levy - Heavy Motor Vehicles | 1,988.35 | 1,084.29 |
| 1114 District Levy - Pers Prop/Mobile Homes | 32,570.53 | 16,262.30 |
| 1190 Penalties and Interest on Taxes | 2,644.14 | 3,238.75 |
| 1510 Interest Earnings | 922.55 | 3,765.13 |
| 3120 State Guaranteed Tax Base Aid | 109,618.39 | 120,220.78 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 1,206,332.00 | 966,501.84 |

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

| PRC Program Function Object | 2012 Value | 2013 Value |
|--|---------------------|-------------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 51XX General Obligation Bonds, Special Assessments and Interest | | |
| 830 Special Assessments | 22,847.90 | 22,218.08 |
| 840 Principal On Debt | 825,000.00 | 500,000.00 |
| 850 Interest on Debt | 470,692.51 | 446,381.30 |
| 860 Agent Fees/Issuance Costs | 300.00 | 418.11 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 1,318,840.41 | 969,017.49 |

Schedule Of Changes Worksheet

| | | |
|--|------------|------|
| Beginning Fund Balance | 598,827.35 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 966,501.84 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 969,017.49 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4a) |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4b) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 596,311.70 | (5) |



Trustees' Financial Summary

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**** Recalculated ****

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 | 519.74 | 2,112.21 |
| 1900 Other Revenue from Local Sources | 5,700.85 | 100,014.01 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 6,220.59 | 102,126.22 |

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 | | |
| 3XX Purchased Professional and Technical Services | 0.00 | 1,500.00 |
| 26XX Operation and Maintenance of Plant Services | | |
| 3XX Purchased Professional and Technical Services | 0.00 | 2,148.00 |
| 6XX Supplies and Materials | 33,540.00 | 10,140.24 |
| 4XXX Facilities Acquisition and Construction Services | | |
| 3XX Purchased Professional and Technical Services | 4,309.11 | 9,840.60 |
| 7XX Property and Equipment Acquisition | 60.00 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 37,909.11 | 23,628.84 |

Schedule Of Changes Worksheet

| | | |
|--|------------|------|
| Beginning Fund Balance | 365,039.08 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 102,126.22 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 23,628.84 | (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 | 7,112.00 | |
| Less Last Year | 0.00 | (4b) |
| | 7,112.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 450,648.46 | (5) |



Trustees' Financial Summary

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**** Recalculated ****

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

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

| PRC Revenue | 2012 Value | 2013 Value |
|--|------------|------------|
| 1111 District Levy - Real Property | 0.00 | 2.28 |
| 1112 District Levy - Personal Property | 0.00 | 34.76 |
| 1114 District Levy - Pers Prop/Mobile Homes | 14.22 | 5.32 |
| 1190 Penalties and Interest on Taxes | 8.57 | 30.05 |
| 1510 Interest Earnings | 90.47 | 342.82 |
| 3445 State Combined Fund School Block Grant | 97.50 | 20,170.70 |
| 3447 SB372 Combined Block Grant Reimbursement | 0.00 | 16,168.64 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 210.76 | 36,754.57 |

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

| PRC Program Function Object | 2012 Value | 2013 Value |
|--|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 25XX Support Services - Business | | |
| 6XX Supplies and Materials | 0.00 | 1,196.01 |
| 26XX Operation and Maintenance of Plant Services | | |
| 3XX Purchased Professional and Technical Services | 0.00 | 74,219.45 |
| 6XX Supplies and Materials | 23,408.50 | 0.00 |
| 4XXX Facilities Acquisition and Construction Services | | |
| 7XX Property and Equipment Acquisition | 44,085.34 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 67,493.84 | 75,415.46 |



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Schedule Of Changes Worksheet

| | | | | | | | |
|--|-----------|----------------|------|------|--|-----------|-----|
| Beginning Fund Balance | | | | | | 44,489.03 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 36,754.57 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 75,415.46 | (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 | 75,415.45 | Less Last Year | 0.00 | (4b) | | 75,415.45 | |
| | | | | | | 75,415.45 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 81,243.59 | (5) |



Trustees' Financial Summary

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**** Recalculated ****

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 | 49,769.64 | 35,721.30 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 49,769.64 | 35,721.30 |

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 | 46,079.37 | 36,760.51 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 46,079.37 | 36,760.51 |

Schedule Of Changes Worksheet

| | | |
|---|-----------|----------|
| Beginning Fund Balance | 25,382.52 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 35,721.30 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 36,760.51 | (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) | 24,343.31 | (5) |



Trustees' Financial Summary

FY2012-13

Submit ID: 0586-40652925

32 Missoula County
0586 Hellgate Elem

**** Recalculated ****

Detail Expenditure

| Fund | Account | Description | 2012 Value | 2013 Value |
|------|--------------|---|--------------|--------------|
| XX | 210 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 260 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 280 1XXX 112 | Certified Teacher Staff Salaries | 146,104.73 | 102,732.61 |
| 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 | 190,523.00 | 209,386.75 |
| 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 | 3,705,465.15 | 3,892,224.71 |
| XX | XXX 1XXX 640 | Textbooks and Other Printed Materials - No On-line Services | 28,597.60 | 111,617.39 |
| XX | XXX 1XXX 650 | Periodicals - Not On-Line Subscriptions | 0.00 | 1,069.08 |
| XX | XXX 26XX 41X | Energy Utility Services | 109,814.84 | 145,748.80 |
| XX | XXX 4XXX 710 | Land | 0.00 | 0.00 |
| XX | XXX 4XXX 715 | Land Improvements | 0.00 | 37,316.92 |
| XX | XXX 4XXX 720 | Purchase of Existing Buildings | 0.00 | 0.00 |
| XX | XXX 4XXX 725 | Major Construction Services | 44,145.34 | 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 | 0.27 |
| 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: 0586-40652925

32 Missoula County
0586 Hellgate Elem

**** Recalculated ****

Special Education Reversion

Special Education Allowable Cost Payments:

| | |
|---|------------|
| a. Instructional Block Grant Entitlement | 205,077.58 |
| b. Related Services Block Grant Entitlement | 68,354.64 |
| c. Total Entitlements Subject to Reversion | 273,432.22 |

Prorated Cooperative Cost Payments:

| | |
|---|--------------|
| d. Related Services Block Grant Entitlement (paid to coop) | 0.00 |
| e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)] | 363,664.85 |
| f. Grand Total Allowable Special Education Expenditures (See attached worksheet) | 1,126,835.96 |
| 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

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Special Education Reversion

| Program | Function | Object | Fund 01 | Fund 24 | Fund 25 | Fund 26 | |
|---------------|----------|--------|--------------|---------|---------|---------|--------------|
| 280 | 1XXX | 1XX | 538,715.76 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 2XX | 115,330.13 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 4XX | 277.39 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 5XX | 2,973.31 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 6XX | 6,852.12 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 21XX | 1XX | 276,471.76 | 0.00 | 0.00 | 0.00 | |
| 280 | 21XX | 2XX | 35,187.95 | 0.00 | 0.00 | 0.00 | |
| 280 | 21XX | 3XX | 27,855.00 | 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 | 8,493.10 | 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 | 95,122.08 | 0.00 | 0.00 | 0.00 | |
| 280 | 24XX | 2XX | 13,107.06 | 0.00 | 0.00 | 0.00 | |
| 280 | 24XX | 3XX | 125.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 24XX | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 24XX | 5XX | 375.08 | 0.00 | 0.00 | 0.00 | |
| 280 | 24XX | 6XX | 5,950.22 | 0.00 | 0.00 | 0.00 | |
| 280 | 24XX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 62XX | 920 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Totals | | | 1,126,835.96 | 0.00 | 0.00 | 0.00 | 1,126,835.96 |

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
0586 Hellgate Elem

**** Recalculated ****

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

| Governmental Activities:* | Beginning Balance | Adjustments | Additions | Removals | Ending Balance |
|--|--------------------------|--------------------|------------------|-----------------|-----------------------|
| Land | 1,000,143.00 | 60,000.00 | 0.00 | 0.00 | 1,060,143.00 |
| Land Improvements | 1,746,037.64 | -59,999.64 | 0.00 | 0.00 | 1,686,038.00 |
| Buildings | 17,037,524.90 | 0.00 | 0.00 | 0.00 | 17,037,524.90 |
| Machinery and Equipment | 966,844.65 | 6,103.35 | 20,808.00 | 20,808.00 | 972,948.00 |
| Totals at Historical Cost | 20,750,550.19 | 6,103.71 | 20,808.00 | 20,808.00 | 20,756,653.90 |
| Less Accumulated Depreciation For: | | | | | |
| Improvement Accum | 309,479.00 | 0.00 | 76,544.00 | 0.00 | 386,023.00 |
| Building Accum | 3,843,163.00 | 0.00 | 339,951.00 | 0.00 | 4,183,114.00 |
| Machinery and Equipment Accum | 395,322.00 | 0.00 | 82,330.00 | 5,936.00 | 471,716.00 |
| Total Accumulated Depreciation | 4,547,964.00 | 0.00 | 498,825.00 | 5,936.00 | 5,040,853.00 |
| Governmental Activities, Capital Assets, net | 16,202,586.19 | 6,103.71 | -478,017.00 | 14,872.00 | 15,715,800.90 |

* 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 |
|--|--------------------------------|---------------------------------|--------------------|
| Instruction (1XXX) | 5,368.00 | 0.00 | 0.00 |
| Support Services Staff (22XX) | 15,293.00 | 0.00 | 0.00 |
| General Administration (23XX) | 1,599.00 | 0.00 | 0.00 |
| Operations and Maintenance (26XX) | 467,676.00 | 0.00 | 0.00 |
| Food Service (31XX) | 3,340.00 | 0.00 | 0.00 |
| Unallocated | 496,367.00 | 0.00 | 0.00 |
| Total Depreciation for FY2013 | 989,643.00 | 0.00 | 0.00 |

*** Has comment.



Trustees' Financial Summary

FY2012-13

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32 Missoula County
0586 Hellgate Elem

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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* | | | | | | | |
| Bonds | | | | | | | |
| 02/21/2008 | 11,410,000.00 | 0.00 | 500,000.00 | 0.00 | 10,910,000.00 | 525,000.00 | 10,385,000.00 |
| Compensated Absences | 857,780.35 | 0.00 | 0.00 | 66,867.53 | 790,912.82 | 0.00 | 790,912.82 |
| Special Improvements (SIDs) | 189,724.59 | 0.00 | 12,648.31 | 0.00 | 177,076.28 | 0.00 | 177,076.28 |
| Other Post Employment Benefits | 377,724.00 | 0.00 | 0.00 | 0.00 | 377,724.00 | 0.00 | 0.00 |
| Other | 69,612.00 | 71,955.00 | 48,972.00 | 0.00 | 92,595.00 | 0.00 | 92,595.00 |
| Total Governmental Activity | | | | | | | |
| Long-Term Liabilities | 12,904,840.94 | 71,955.00 | 561,620.31 | 66,867.53 | 12,348,308.10 | 525,000.00 | 11,445,584.10 |

* 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.