



Trustees' Financial Summary

FY2018-19

Submit ID: 0583-50474832

**** Recalculated ****

32 Missoula County

0583 Missoula Elem

Due Date:

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 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk:

Pat McHugh

Phone #:

(406) 728-2400

(Signature)

(Date)

Chair, Board of Trustees:

Marcia Holland

(Signature)

(Date)

County Superintendent

Erin Lipkind

(Signature)

(Date)

Software

Accounting Package:

Other

For FY19 did the district employ a certified special education director?

Yes

As reported through TEAMS - Terms of Employment, 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, 13, 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.

Facilities Condition Inventory Report Certification:

I certify, this district HAS updated the facilities condition inventory report (FCI) as required in 20-9-525 (2)(a)(i), MCA.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
005	FAMILIES IN TRANSITION	LOCAL	N/A	N/A
007	BOOK BAG ACCOUNT	LOCAL	N/A	N/A
012	ReCYCLING PROGRAM	LOCAL	LOCA	N/A
014	MY STUDENT IN NEED	LOCAL	N/A	N/A
016	FINE ARTS RENTAL AND REPAIR	LOCAL	N/A	N/A
025	SOUTHGATE MALL DONATION	LOCAL	N/A	N/A
027	HeMAN FOUNDATION PLTW & STEM	LOCAL	N/A	N/A
028	GAMELAN WORKSHOP	LOCAL	N/A	N/A
031	HoNORING NATIVE AMERICAN SENIORS	LOCAL	N/A	N/A
033	WATER DAMAGE	LOCAL	N/A	N/A
038	SLP DONATION	LOCAL	N/A	N/A
040	Charlo OPI Teacher Training	LOCAL	N/A	N/A
042	ELL TRANSLATIONS	LOCAL	N/A	N/A
045	Zoo Town Athletics Donation	LOCAL	N/A	N/A
047	St Patrick's Good Behavior	LOCAL	N/A	N/A
048	Medical Emergency Preparedness	LOCAL	N/A	N/A
049	Building Rental	LOCAL	N/A	N/A
102	Box Tops for Education	LOCAL	N/A	N/A
103	MSLA ALLIANCE CHURCH DONATION	LOCAL	N/A	N/A
108	My Student in Need	LOCAL	N/A	N/A
116	Medicaid - MAC Program	FEDERAL	N/A	N/A
123	Rocking Horses	LOCAL	N/A	N/A
125	Pep Can	LOCAL	N/A	N/A
134	Missoula Cultural Council	LOCAL	N/A	N/A
136	PTA Donations	LOCAL	N/A	N/A
141	Playground Equipment	LOCAL	N/A	N/A
142	Family Resource Center	LOCAL	N/A	N/A
144	Missoula International School	LOCAL	N/A	N/A
150	Bookfair - Box Tops - Soup Labels	LOCAL	N/A	N/A
151	ROOSEVELT SCHOOL PROCEEDS	LOCAL	N/A	N/A
153	Exxon Mobil Donation	LOCAL	N/A	N/A
155	WALLA WALLA COLLEGE	LOCAL	N/A	N/A



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
158	P. E. Houlihan	LOCAL	N/A	N/A
164	Insurance Restitutions	LOCAL	N/A	N/A
171	Indian EDUCATION FOR ALL	STATE	03205834618	N/A
178	One Class At A Time Grant	LOCAL	N/A	N/A
183	PTA Donations	LOCAL	N/A	N/A
187	Target Donations	LOCAL	N/A	N/A
194	School Store	LOCAL	N/A	N/A
198	Middle School Robotics	LOCAL	N/A	N/A
201	Preschool	LOCAL	N/A	N/A
241	ASTHMA MINIGRANT	LOCAL	N/A	N/A
250	Centrs Program	LOCAL	N/A	N/A
251	Town Pump Donations	LOCAL	N/A	N/A
256	SHAPE 2.0	LOCAL	N/A	N/A
270	Medicaid - Direct Billing	FEDERAL	N/A	N/A
303	Create Missoula - Fine Arts	LOCAL	N/A	N/A
356	SHAPE GRANT 2019-2020	LOCAL	N/A	N/A
401	Missoula Education Foundation	LOCAL	N/A	N/A
402	DPHHS Suicide Prevention	STATE	N/A	N/A
403	DPHHS - ELL	STATE	N/A	N/A
404	Emergency Immigrant	FEDERAL	03205834119	84.365A
408	Title IV, Part B, 21st Century	FEDERAL	03205831719	84.287
410	Title I, Part A, Improving Basic Programs	FEDERAL	3205833219	84.010
411	Title I, Part A, Improvement Grants	FEDERAL	03205833119	84.010A
412	Title IV ESEA, Part A, Student Support & Academic Enrich	FEDERAL	03205835219	84.424A
415	IDEA - MTSS	FEDERAL	3205837719INST	84.027A
441	Homeless Children and Youth	FEDERAL	03205835719	84.192
461	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	03205831419	84.367
475	Title III Part A English Language Acquisition	FEDERAL	03205834119	84.365
476	IDEA, Part B, Children with Disabilities	FEDERAL	03205847719	84.027
477	IDEA Preschool	FEDERAL	03205847919	84.173
478	Title VII - Indian Education	FEDERAL	S060A180873	84.060A



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
628	Private Short Term gift	LOCAL	N/A	N/A
629	KIWANIS DONATION	LOCAL	N/A	N/A
630	Donations	LOCAL	N/A	N/A
729	PTA Technology Donation	LOCAL	N/A	N/A
733	2017-2018 FUEL UP TO PLAY	LOCAL	N/A	N/A
778	Title VII	FEDERAL	S060A160873	84.060A
800	Indirect Costs	LOCAL	N/A	N/A
804	Emergency Immigrant	FEDERAL	3205834118	84.365A
807	Title IV, Part B, 21st Century - Porter	FEDERAL	03205831718	84.287
808	Title IV, Part B, 21st Century - Hawthorne	FEDERAL	03205831718	84.287
810	Title I, Part A, Improvement Grants	FEDERAL	03205833218	84.010A
811	Title I, Part A, Improvement Grants	FEDERAL	03205833118	84.010A
815	IDEA - Project Real 2.0	FEDERAL	3205837818INST	84.323A
830	Indian Education for All	STATE	03205834618	N/A
840	Homeless Children and Youth	FEDERAL	03205835718	84.192
845	Lot Striping/Compters	LOCAL	N/A	N/A
850	Title I, Part C, Migrant Ed	FEDERAL	03205833618	84.011
854	Gifted and Talented	STATE	03205831318	State
861	Title II Part A	FEDERAL	03205831418	84.367
875	Title III Part A English Language Acquisition	FEDERAL	3205834118	84.365
876	EHA-B	FEDERAL	03205847718	84.027
878	Title VII, Indian Education	FEDERAL	S060A170873	84.060
910	Budget Amendment			
911	Budget Amendment			



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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,960,974.80	186,754.50		(248,126.34)
02	Taxes Receivable - Real and Personal (120-149)	287,413.86	79,164.93		
03	Taxes Receivable - Protested (150-159)	348,785.94	92,875.43		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	232,387.98			377,715.99
06	Other Current Assets (190-210)	139,085.44			9,198.00
07	Inventories (220 & 230)				63,080.15
08	Prepaid Expenses (240)	117,625.82			
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,086,273.84	358,794.86		201,867.80
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	273,457.72	207,319.99		4,791.08
27	Other Liabilities (690 - 699)	62,244.57			3,002.53
35	TOTAL LIABILITIES	335,702.29	207,319.99		7,793.61
DEFERRED INFLOWS					
36	Deferred Inflows (680)	636,199.80	172,040.36		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				63,080.15
38	Reserve for Encumbrances (953)	453,266.88			2,090.56
46	Non-Materialized ANB - Excess Levy				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,661,104.87	(20,565.49)		128,903.48
52	TOTAL FUND BALANCE/EQUITY	2,114,371.75	(20,565.49)		194,074.19
53	TOTAL LIABILITIES AND FUND BALANCE	3,086,273.84	358,794.86		201,867.80



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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	41,871.34	976,922.92	3,043,369.43	80,690.00
02	Taxes Receivable - Real and Personal (120-149)	21,059.55			2,159.04
03	Taxes Receivable - Protested (150-159)	14,845.43			2,551.87
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		7,686.46	1,403,960.39	
06	Other Current Assets (190-210)			126,335.79	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			28,507.69	
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	77,776.32	984,609.38	4,602,173.30	85,400.91
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)	4,100.00			
25	Other Current Liabilities (621-679)		9,649.35	35,256.20	165.30
27	Other Liabilities (690 - 699)			5,835.33	
35	TOTAL LIABILITIES	4,100.00	9,649.35	41,091.53	165.30
DEFERRED INFLOWS					
36	Deferred Inflows (680)	35,904.98		7,631.72	4,728.91
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			29,860.48	6,400.00
48	Fund Balance for Budget	37,771.34	974,960.03	4,523,589.57	74,106.70
52	TOTAL FUND BALANCE/EQUITY	37,771.34	974,960.03	4,553,450.05	80,506.70
53	TOTAL LIABILITIES AND FUND BALANCE	77,776.32	984,609.38	4,602,173.30	85,400.91



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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			5.69	126,172.65
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			5.69	126,172.65
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			5.69	126,172.65
52	TOTAL FUND BALANCE/EQUITY			5.69	126,172.65
53	TOTAL LIABILITIES AND FUND BALANCE			5.69	126,172.65



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ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
		(24)	(25)	(26)	(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				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	509,757.30	6,958.87		55,690.27
02	Taxes Receivable - Real and Personal (120-149)	19,223.93			133,033.13
03	Taxes Receivable - Protested (150-159)	24,733.76			103,604.73
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				36,867.55
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)	23,046.58			
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	576,761.57	6,958.87		329,195.68
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	27,556.15			
27	Other Liabilities (690 - 699)	2,108.66			
35	TOTAL LIABILITIES	29,664.81			
DEFERRED INFLOWS					
36	Deferred Inflows (680)	43,957.69			236,637.86
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	253,896.94			
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	249,242.13	6,958.87		92,557.82
52	TOTAL FUND BALANCE/EQUITY	503,139.07	6,958.87		92,557.82
53	TOTAL LIABILITIES AND FUND BALANCE	576,761.57	6,958.87		329,195.68



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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	21,543,747.13	2,063,231.72		
02	Taxes Receivable - Real and Personal (120-149)		13,278.35		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	155,721.20			
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	21,699,468.33	2,076,510.07		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	6,215,153.18	112,781.31		
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES	6,215,153.18	112,781.31		
DEFERRED INFLOWS					
36	Deferred Inflows (680)		13,278.35		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	15,961,635.82	310,146.02		
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	(477,320.67)	1,640,304.39		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	15,484,315.15	1,950,450.41		
53	TOTAL LIABILITIES AND FUND BALANCE	21,699,468.33	2,076,510.07		



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		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(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				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service Fund (76)	Miscellaneous Internal Service Fund (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			6,009,987.14	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			160,788.42	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			41,500.00	
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			6,212,275.56	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			657,434.26	
27	Other Liabilities (690 - 699)			8.00	
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES			657,442.26	
DEFERRED INFLOWS					
36	Deferred Inflows (680)			1,026,154.44	
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			4,528,678.86	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			4,528,678.86	
53	TOTAL LIABILITIES AND FUND BALANCE			6,212,275.56	



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ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	13,905.47		171,168.07	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			320.72	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	13,905.47		171,488.79	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	13,905.47		171,488.79	
52	TOTAL FUND BALANCE/EQUITY	13,905.47		171,488.79	
53	TOTAL LIABILITIES AND FUND BALANCE	13,905.47		171,488.79	



Trustees' Financial Summary

FY2018-19

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32 Missoula County

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
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					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	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

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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(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					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	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

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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(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					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12	
PRC	Revenue		2018 Value	2019 Value
	1611 National School Lunch Program		209,801.54	335,523.77
	1630 Catering Sales		32,659.20	43,460.55
	1900 Other Revenue from Local Sources		3,131.16	0.00
	1910 Rentals		0.00	4,281.00
	3220 State Food Services Match		4,949.95	60,252.56
	4550 Federal Child Nutrition		1,787,593.93	1,992,639.17
	4552 Fresh Fruit And Vegetable		93,462.25	19,739.73
	4555 School Foods Summer Program - 10.559		93,758.91	41,684.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			2,225,356.94	2,497,581.13

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 12	
PRC	Program	Function	Object	2018 Value	2019 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	676,454.74	796,574.67
			2XX Personal Services - Employee Benefits	199,787.79	218,199.14
			4XX Purchased Property Services	60,355.64	54,339.90
			5XX Other Purchased Services	80.01	1,098.14
			6XX Supplies and Materials	1,124,888.19	1,268,001.81
			8XX Other Expenditures	8,255.26	12,686.82
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,069,821.63	2,350,900.48

Schedule Of Changes Worksheet

Schedule Of Changes Worksheet						Fund Code 12
Beginning Fund Balance						26,383.82 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,497,581.13 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,350,900.48 (3)
Increase/Decrease of Reserve for Inventories						
This Year	63,080.15	Less Last Year	44,135.54	(4a)		18,944.61
Increase/Decrease of Reserve for Encumbrances						
This Year	2,090.56	Less Last Year	25.45	(4b)		2,065.11
						21,009.72 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						194,074.19 (5)



Trustees' Financial Summary

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Detail Expenditure

Fund	Account	Description	2018 Value	2019 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	1,939,977.22	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	806,165.34	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	37,248.63	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	19,478,425.08	20,278,235.28
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	758,463.02	1,572,066.26
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	780,843.30	814,388.02
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	34,178,851.20	22,961,022.18
XX	XXX 4XXX 73X	Major Equipment-New	481,761.88	415,503.54
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	9,685.00
XX	XXX XXXX 355	Technology Contracted Services	53,431.70	44,234.70
XX	XXX XXXX 455	Technology Repairs and Rental	1,226.61	3,719.92
XX	XXX XXXX 535	Technology Communication Services	11,722.02	117.96
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	8,220.00	4,100.00
XX	XXX XXXX 645	Online Textbooks/E-Books	0.00	24,598.54
XX	XXX XXXX 682	Technology Supplies	34,841.93	54,337.38
XX	XXX XXXX 735	Technology Equipment and Software	2,136,543.79	1,056,631.29



Trustees' Financial Summary

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32 Missoula County

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	839,277.18
b. Related Services Block Grant Entitlement	279,759.06
c. Total Entitlements Subject to Reversion	1,119,036.24

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)]	1,488,318.20
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	7,740,827.64
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 Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

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

Percentage of Special Ed Funding FY2021 Maximum Budget: 100%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	3,810,500.53	694,931.05	0.00	0.00	0.00
280	1XXX	2XX	855,559.12	203,115.99	0.00	0.00	0.00
280	1XXX	3XX	32,837.90	0.00	0.00	0.00	0.00
280	1XXX	4XX	435.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	16,390.04	0.00	0.00	0.00	0.00
280	1XXX	6XX	31,358.50	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	1,370,373.99	88,642.19	0.00	0.00	0.00
280	21XX	2XX	202,139.20	13,310.77	0.00	0.00	0.00
280	21XX	3XX	270,794.71	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	9,871.91	0.00	0.00	0.00	0.00
280	21XX	6XX	2,122.84	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	124,219.27	0.00	0.00	0.00	0.00
280	24XX	2XX	12,517.56	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	1,707.07	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			6,740,827.64	1,000,000.00	0.00	0.00	0.00

7,740,827.64

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. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY19 in TEAMS.



Trustees' Financial Summary

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32 Missoula County

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

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	1,056,061.00	0.00	0.00	0.00	1,056,061.00
Land Improvements	252,616.00	302,681.00	0.00	0.00	555,297.00
Buildings	36,699,710.00	30,774,101.0 0	23,753,408.00	0.00	91,227,219.00
Machinery and Equipment	5,082,879.76	2,084,630.00	1,039,239.00	0.00	8,206,748.76
Construction in Progress	44,216,050.99	- 44,838,603.0 0	25,433,938.00	8,332,055.00	16,479,330.99
Totals at Historical Cost	87,307,317.75	- 11,677,191.0 0	50,226,585.00	8,332,055.00	117,524,656.75
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	87,307,317.75	- 11,677,191.0 0	50,226,585.00	8,332,055.00	117,524,656.75

* 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.

*** Has comments.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2018	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2019) [a+b-c-d]	(f) Current Portion Due FY2020	(g) Long-Term Portion Due FY2021
Governmental Activities *							
Compensated Absences	5,288,723.52	1,061,905.00	831,839.00	0.00	5,518,789.52	650,000.00	4,868,789.52
Other Post Employment Benefits	3,120,757.00	0.00	0.00	1,298,958.00	1,821,799.00	0.00	1,821,799.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	8,409,480.52	1,061,905.00	831,839.00	1,298,958.00	7,340,588.52	650,000.00	6,690,588.52
Bond(s)							
03/03/2016	47,850,000.00	0.00	1,980,000.00	0.00	45,870,000.00	2,040,000.00	43,830,000.00
09/01/2017	35,275,000.00	0.00	1,245,000.00	0.00	34,030,000.00	1,295,000.00	32,735,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	83,125,000.00	0.00	3,225,000.00	0.00	79,900,000.00	3,335,000.00	76,565,000.00

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

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** 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.



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Net Pension Liability FY2019

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	7,573,001.00	0.00	1,502,113.00	6,070,888.00
Net Pension - TRS	33,118,632.00	3,479,488.00	0.00	36,598,120.00