



Trustees' Financial Summary

FY2011-12

Submit ID: 0401-56824632

**18 Glacier County
0401 Browning H S**

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: Sherri Heser

Phone #: (406) 338-2715

(Signature)

(Date)

Chair, Board of Trustees: Donna Yellow Owl

(Signature)

(Date)

County Superintendent: Darryl Omsberg

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY12 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 #
190	Milken Festival	LOCAL	Local	
195	Exxon Mobile	LOCAL		
196	Hopa Learn and Serve	LOCAL		
198	Kindles	LOCAL		
199	Drug Free Activities	LOCAL		
302	Vo Ed Carl Perkins Basic Grant	FEDERAL	1804018112	84.048A
327	State Advancing Ag Ed	STATE		
372	Vo Ed All Career & Tech Ed Programs	STATE		State
550	Scoreboard	LOCAL		
555	Heritage Project	LOCAL		
760	ARRA - Impact Aid School Construction Formula	FEDERAL	N/A	84.404



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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)	340,820.58	8,538.88	165,191.77	
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	340,820.58	8,538.88	165,191.77	
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)		77.68		
48	Fund Balance for Budget	340,820.58	8,461.20	165,191.77	
52	TOTAL FUND BALANCE/EQUITY	340,820.58	8,538.88	165,191.77	
53	TOTAL LIABILITIES AND FUND BALANCE	340,820.58	8,538.88	165,191.77	



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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)	24,558.23	254,172.49	155,858.88	3,661.25
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)			2,858.61	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	24,558.23	254,172.49	158,717.49	3,661.25
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	24,558.23	254,172.49	158,717.49	3,661.25
52	TOTAL FUND BALANCE/EQUITY	24,558.23	254,172.49	158,717.49	3,661.25
53	TOTAL LIABILITIES AND FUND BALANCE	24,558.23	254,172.49	158,717.49	3,661.25



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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)	56,467.38		9,572.81	
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	56,467.38		9,572.81	
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	56,467.38		9,572.81	
52	TOTAL FUND BALANCE/EQUITY	56,467.38		9,572.81	
53	TOTAL LIABILITIES AND FUND BALANCE	56,467.38		9,572.81	



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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)			3,010,516.49	
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			3,010,516.49	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			3,793.00	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			3,793.00	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			39,930.42	
48	Fund Balance for Budget			2,966,793.07	
52	TOTAL FUND BALANCE/EQUITY			3,006,723.49	
53	TOTAL LIABILITIES AND FUND BALANCE			3,010,516.49	



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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)	63,974.93	65,059.07		337,187.89
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	63,974.93	65,059.07		337,187.89
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)				
48	Fund Balance for Budget	63,974.93	65,059.07		337,187.89
52	TOTAL FUND BALANCE/EQUITY	63,974.93	65,059.07		337,187.89
53	TOTAL LIABILITIES AND FUND BALANCE	63,974.93	65,059.07		337,187.89



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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)	61,602.67	29,977.94		
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)				
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	61,602.67	29,977.94		
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					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	61,602.67	29,977.94		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	61,602.67	29,977.94		
53	TOTAL LIABILITIES AND FUND BALANCE	61,602.67	29,977.94		



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ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			42.21	
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)			17,430.97	
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS			17,473.18	
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)			692.21	
50	Invested in Capital Assets, Net of Related Debt			16,780.97	
52	TOTAL FUND BALANCE/EQUITY			17,473.18	
53	TOTAL LIABILITIES AND FUND BALANCE			17,473.18	



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ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			3,117,077.00	
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			3,117,077.00	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			392,691.00	
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			392,691.00	
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			2,724,386.00	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			2,724,386.00	
53	TOTAL LIABILITIES AND FUND BALANCE			3,117,077.00	



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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)			210,913.21	75,494.00
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			210,913.21	75,494.00
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			210,913.21	75,494.00
52	TOTAL FUND BALANCE/EQUITY			210,913.21	75,494.00
53	TOTAL LIABILITIES AND FUND BALANCE			210,913.21	75,494.00



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	370,621.71	349,890.25		
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	370,621.71	349,890.25		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	254,186.31			
23	Warrants Payable (620)	116,435.40	349,890.25		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	370,621.71	349,890.25		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	370,621.71	349,890.25		



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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				



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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	188,870.84	175,682.99
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,206.75	0.00
1190 Penalties and Interest on Taxes	2,616.61	4,507.85
1510 Interest Earnings	10,328.00	4,812.94
1900 Other Revenue from Local Sources	0.00	968.18
3110 Direct State Aid	1,437,960.81	1,640,904.87
3111 Quality Educator	157,225.77	154,208.11
3112 At Risk Student	0.00	36,715.37
3113 Indian Education For All	11,811.60	11,240.40
3114 American Indian Achievement Gap	109,000.00	101,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	183,595.06	129,946.65
3120 State Guaranteed Tax Base Aid	1,146,793.44	1,035,850.92
3444 State School Block Grant	68,958.88	68,958.88
3460 Montana Oil and Gas Tax	47,411.80	38,000.00
3730 HB645 State Special Education Allowable Costs	4,697.22	0.00
6100 Material Prior Period Revenue Adjustments	-9,060.01	0.00
7800 ARRA - State Fiscal Stabilization Fund	162,255.90	0.00
7810 Education Jobs Fund	135,625.77	1,924.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,660,298.44	3,404,721.66

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	1,423,843.33	1,533,986.49
2XX Personal Services - Employee Benefits	325,711.43	156,865.20
6XX Supplies and Materials	1,935.66	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	318,798.20	375,246.24
2XX Personal Services - Employee Benefits	73,278.36	59,668.98
22XX Educational Media Services		
1XX Personal Services - Salaries	94,230.17	96,408.88
2XX Personal Services - Employee Benefits	9,956.36	5,308.60
23XX Support Services - General Administration		
1XX Personal Services - Salaries	0.00	95,787.34
24XX Support Services - School Administration		
1XX Personal Services - Salaries	160,924.51	251,078.78
2XX Personal Services - Employee Benefits	33,276.84	23,038.31
25XX Support Services - Business		



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
		25XX Support Services - Business			
			1XX Personal Services - Salaries	0.00	55,495.15
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	180,023.95	218,784.77
			2XX Personal Services - Employee Benefits	60,986.69	52,957.74
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	128,785.05	182,509.53
			2XX Personal Services - Employee Benefits	31,274.53	26,163.49
		21XX Support Services - Students			
			1XX Personal Services - Salaries	36,030.28	0.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	33,582.87	28,345.30
			2XX Personal Services - Employee Benefits	6,723.51	3,389.11
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	0.00	351.00
			5XX Other Purchased Services	0.00	1,484.79
			6XX Supplies and Materials	11,811.60	2,717.60
		21XX Support Services - Students			
			6XX Supplies and Materials	172.60	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	295,044.69	228,559.15
			2XX Personal Services - Employee Benefits	58,731.10	25,205.04
			5XX Other Purchased Services	6,849.78	0.00
			6XX Supplies and Materials	9,460.58	0.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	48,986.00	0.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	162,255.90	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	135,625.77	0.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	0.00	1,924.50



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

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

3,648,299.76

3,425,275.99

Schedule Of Changes Worksheet

Beginning Fund Balance						361,374.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,404,721.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,425,275.99	(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)						340,820.58	(5)



Trustees' Financial Summary

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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	193,449.32	227,789.83
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,328.84	0.00
1190 Penalties and Interest on Taxes	1,966.62	3,900.44
1510 Interest Earnings	51.92	88.86
1900 Other Revenue from Local Sources	602.00	0.00
2220 County On-Schedule Trans Reimb	69,103.62	69,074.40
3210 State On-Schedule Trans Reimb	69,585.50	69,074.40
3444 State School Block Grant	18,174.81	18,174.81
3460 Montana Oil and Gas Tax	44,155.77	35,000.00
6100 Material Prior Period Revenue Adjustments	0.00	176.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	398,418.40	423,279.47

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	249,438.92	239,586.72
2XX Personal Services - Employee Benefits	91,929.23	91,979.49
3XX Purchased Professional and Technical Services	342.00	160.00
4XX Purchased Property Services	16,538.71	17,106.30
5XX Other Purchased Services	8,083.31	19,217.33
6XX Supplies and Materials	26,914.73	42,407.93
810 Dues and Fees	0.00	114.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	16,767.19
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	10,148.11	9,077.57
2XX Personal Services - Employee Benefits	4,693.89	4,383.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	408,088.90	440,799.73



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						25,981.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						423,279.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						440,799.73	(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	77.68	Less Last Year	0.00	(4b)		77.68	
						77.68	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						8,538.88	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	43,528.58	14,523.92
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	497.32	0.00
1190 Penalties and Interest on Taxes	518.44	1,106.93
1510 Interest Earnings	4,888.77	2,111.08
1900 Other Revenue from Local Sources	20,000.00	0.00
3460 Montana Oil and Gas Tax	12,901.96	0.00

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	82,335.07	17,741.93
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	0.00	930.00
7XX Property and Equipment Acquisition	126,000.00	71,200.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	126,000.00	72,130.00
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Schedule Of Changes Worksheet

Beginning Fund Balance	219,579.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17,741.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	72,130.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	165,191.77	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	995.79	376.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	995.79	376.71

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 5XX Other Purchased Services	14,640.00	22,400.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	14,640.00	22,400.00

Schedule Of Changes Worksheet

Beginning Fund Balance	46,581.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	376.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	22,400.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	24,558.23	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	3,707.22	2,351.10
2240 County Retirement Distribution	645,700.02	677,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	649,407.24	679,351.10

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	282,649.45	250,725.60
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	58,448.44	61,147.37
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	20,963.98	20,495.19
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	18,794.84	23,367.67
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	27,569.14	41,387.90
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	15,387.28	12,899.86
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	57,176.28	53,311.95
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	45,660.19	44,147.28
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	23,230.91	32,216.65
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	6,489.09	0.00
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	5,241.32	4,460.74
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,537.01	1,391.89
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	45,670.14	36,239.83
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	6,664.16	4,080.66



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	22,684.47	24,203.40
	820 Civic Services				
		33XX Community Services			
			2XX Personal Services - Employee Benefits	369.41	487.76
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			2XX Personal Services - Employee Benefits	4,696.05	5,478.19
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	5,401.44	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				648,633.60	616,041.94

Schedule Of Changes Worksheet

Beginning Fund Balance					190,863.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					679,351.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					616,041.94	(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	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					254,172.49	(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	2012 Value
195 Exxon Mobile	
1900 Other Revenue from Local Sources	500.00
196 Hopa Learn and Serve	
1900 Other Revenue from Local Sources	2,677.63
198 Kindles	
1900 Other Revenue from Local Sources	1,000.00
199 Drug Free Activities	
1900 Other Revenue from Local Sources	14,713.61
302 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	59,969.00
327 State Advancing Ag Ed	
3270 State - Advancing Agriculture Education	1,500.00
372 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	10,434.00
550 Scoreboard	
1900 Other Revenue from Local Sources	23,960.89
555 Heritage Project	
1900 Other Revenue from Local Sources	75,829.69
760 ARRA - Impact Aid School Construction Formula	
4821 Impact Aid Discretionary Construction	56,499.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	247,083.82

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

PRC Program Function Object	2012 Value
190 Milken Festival	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,865.00
196 Hopa Learn and Serve	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	2,204.17
2XX Personal Services - Employee Benefits	473.46
196 Subtotal	2,677.63
198 Kindles	
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	2012 Value
198 Kindles	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	980.91
199 Drug Free Activities	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	2,238.60
6XX Supplies and Materials	4,425.01
710 School Sponsored Extracurricular Activities	
34XX Extracurricular - Activities	
5XX Other Purchased Services	8,050.00
	14,713.61
199 Subtotal	
302 Vo Ed Carl Perkins Basic Grant	
472 Carl Perkins (Fedeal Vo-Ed) - Tech Prep	
1XXX Instruction	
5XX Other Purchased Services	16,908.36
6XX Supplies and Materials	43,060.64
	59,969.00
302 Subtotal	
327 State Advancing Ag Ed	
327 State - Advancing Agriculture Education	
1XXX Instruction	
5XX Other Purchased Services	1,500.00
372 Vo Ed All Career & Tech Ed Programs	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
6XX Supplies and Materials	2,017.80
392 State Career & Technical Ed Entitlement - Business	
1XXX Instruction	
6XX Supplies and Materials	4,360.20
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences	
1XXX Instruction	
6XX Supplies and Materials	1,721.00
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts	
1XXX Instruction	
6XX Supplies and Materials	2,335.00
	10,434.00
372 Subtotal	
550 Scoreboard	
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	2012 Value
550 Scoreboard	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	997.29
2XX Personal Services - Employee Benefits	2,707.40
5XX Other Purchased Services	1,417.73
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
6XX Supplies and Materials	166.15
472 Carl Perkins (Federal Vo-Ed) - Tech Prep	
1XXX Instruction	
6XX Supplies and Materials	8,127.58
	13,416.15
550 Subtotal	
555 Heritage Project	
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	696.52
4XX Purchased Property Services	2,879.92
5XX Other Purchased Services	17,739.69
6XX Supplies and Materials	37,172.65
	58,488.78
555 Subtotal	
	164,045.08
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						75,678.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						247,083.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						164,045.08	(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)						158,717.49	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
190 Milken Festival	0.00	1,865.00	-1,865.00
195 Exxon Mobile	500.00	0.00	500.00
196 Hopa Learn and Serve	2,677.63	2,677.63	0.00
198 Kindles	1,000.00	980.91	19.09
199 Drug Free Activities	14,713.61	14,713.61	0.00
302 Vo Ed Carl Perkins Basic Grant	59,969.00	59,969.00	0.00
327 State Advancing Ag Ed	1,500.00	1,500.00	0.00
372 Vo Ed All Career & Tech Ed Programs	10,434.00	10,434.00	0.00
550 Scoreboard	23,960.89	13,416.15	10,544.74
555 Heritage Project	75,829.69	58,488.78	17,340.91
760 ARRA - Impact Aid School Construction Formula	56,499.00	0.00	56,499.00
Total	<u>247,083.82</u>	<u>164,045.08</u>	<u>83,038.74</u>



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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	23.08	51.14
1190 Penalties and Interest on Taxes	15.98	34.87
1340 Fees for Adult Education	0.00	90.00
1510 Interest Earnings	58.09	39.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	97.15	215.06

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

PRC Program Function Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance						3,446.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						215.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
							0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						3,661.25	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	812.55	601.78
3260 State Driver's Education Reimbursement	5,368.68	6,990.31
6100 Material Prior Period Revenue Adjustments	0.00	0.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,181.23	7,592.11

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
221X Improvement of Instruction Services		
5XX Other Purchased Services	852.80	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	852.80	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	48,875.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,592.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	56,467.38	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	101.84	112.25
1900 Other Revenue from Local Sources	725.14	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>826.98</u>	<u>112.25</u>

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	639.31	727.11
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>639.31</u>	<u>727.11</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					10,187.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					112.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					727.11	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,572.81	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	25,996.71	33,438.93
1900 Other Revenue from Local Sources	641.07	68.70
4820 Federal Impact Aid - Title VIII	2,779,262.98	2,077,243.51
6100 Material Prior Period Revenue Adjustments	0.00	849.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,805,900.76	2,111,600.21

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	47,953.78	48,740.90
2XX Personal Services - Employee Benefits	27,851.85	21,905.55
3XX Purchased Professional and Technical Services	736.94	4,213.14
4XX Purchased Property Services	35,000.00	35,000.00
5XX Other Purchased Services	50,852.29	59,326.59
6XX Supplies and Materials	76,511.98	70,918.52
21XX Support Services - Students		
1XX Personal Services - Salaries	34,567.11	16,060.81
2XX Personal Services - Employee Benefits	803.06	85.16
3XX Purchased Professional and Technical Services	2,189.60	2,612.77
5XX Other Purchased Services	1,424.75	1,311.66
6XX Supplies and Materials	17,162.34	10,320.53
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	4,401.10	0.00
3XX Purchased Professional and Technical Services	251.74	0.00
5XX Other Purchased Services	1,500.67	3,753.58
222X Educational Media Services		
1XX Personal Services - Salaries	38,275.51	31,235.51
2XX Personal Services - Employee Benefits	5,981.23	220.35
3XX Purchased Professional and Technical Services	0.00	20,367.60
4XX Purchased Property Services	1,132.50	14.52
5XX Other Purchased Services	7,024.38	7,812.03
6XX Supplies and Materials	58,266.96	95,458.22
7XX Property and Equipment Acquisition	0.00	2,879.70
23XX Support Services - General Administration		
1XX Personal Services - Salaries	120,145.11	60,832.60
2XX Personal Services - Employee Benefits	16,884.54	7,319.16
3XX Purchased Professional and Technical Services	10,961.40	7,268.01
5XX Other Purchased Services	102,029.27	101,488.41
6XX Supplies and Materials	4,598.86	6,731.94



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Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			810 Dues and Fees	10,124.40	9,436.27
			820 Judgments Against the School District	0.00	3,515.10
		24XX Support Services - School Administration			
			3XX Purchased Professional and Technical Services	3,583.20	14,935.75
			4XX Purchased Property Services	3,563.50	335.00
			5XX Other Purchased Services	18,008.61	40,347.44
			6XX Supplies and Materials	38,758.14	25,715.96
			810 Dues and Fees	2,287.77	1,400.77
		25XX Support Services - Business			
			1XX Personal Services - Salaries	103,601.51	18,981.67
			2XX Personal Services - Employee Benefits	18,584.92	12,204.91
			3XX Purchased Professional and Technical Services	22,337.00	36,210.62
			5XX Other Purchased Services	11,872.96	7,492.57
			6XX Supplies and Materials	7,405.66	5,650.81
			7XX Property and Equipment Acquisition	0.00	24,051.75
			810 Dues and Fees	169.70	0.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	206,164.85	135,342.83
			2XX Personal Services - Employee Benefits	66,132.86	61,323.96
			3XX Purchased Professional and Technical Services	52,042.09	9,398.53
			440 Bldg & Grounds Repair and Main Services	202,637.99	227,198.62
			5XX Other Purchased Services	5,527.12	3,681.11
			6XX Supplies and Materials	60,806.49	75,702.84
			7XX Property and Equipment Acquisition	432,489.90	14,985.00
			810 Dues and Fees	90.00	84.00
		27XX Student Transportation Services			
			4XX Purchased Property Services	0.00	587.58
			5XX Other Purchased Services	8,984.14	432.65
			6XX Supplies and Materials	27,401.42	47,453.83
			7XX Property and Equipment Acquisition	7,498.50	0.00
		4XXX Facilities Acquisition and Construction Services			
			3XX Purchased Professional and Technical Services	4,822.15	0.00
			7XX Property and Equipment Acquisition	0.00	25,265.51
		52XX Capital Leases or Long Term Notes with Board of Investments			
			830 Special Assessments	2,000.00	0.00
			840 Principal On Debt	155,000.00	0.00
			850 Interest on Debt	103,106.25	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	21,038.32	20,330.40
			2XX Personal Services - Employee Benefits	10,936.05	10,907.65
			3XX Purchased Professional and Technical Services	0.00	2,396.43



Trustees' Financial Summary

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18 Glacier County
0401 Browning H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	280 Special Education - Local and State				
		21XX Support Services - Students			
			1XX Personal Services - Salaries	5,138.00	0.00
			2XX Personal Services - Employee Benefits	167.07	0.00
		26XX Operation and Maintenance of Plant Services			
			440 Bldg & Grounds Repair and Main Services	88.56	114.90
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			5XX Other Purchased Services	12,256.00	6,437.50
			6XX Supplies and Materials	1,131.14	10,442.95
	413 Title VII Indian Education				
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	3,511.13	11,995.44
			2XX Personal Services - Employee Benefits	2,941.19	62.80
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			5XX Other Purchased Services	9,473.50	260.24
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	33,533.33	26,257.63
			2XX Personal Services - Employee Benefits	301.94	271.63
			5XX Other Purchased Services	20,113.29	27,958.68
			6XX Supplies and Materials	1,286.93	0.00
			810 Dues and Fees	1,000.00	1,000.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			5XX Other Purchased Services	41,284.10	539.80
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	116,760.95	172,630.65
			2XX Personal Services - Employee Benefits	15,404.65	10,376.35
			3XX Purchased Professional and Technical Services	2,863.00	2,072.00
			5XX Other Purchased Services	100,741.52	138,910.70
			6XX Supplies and Materials	24,257.00	27,971.76
			810 Dues and Fees	3,000.00	3,000.00
	820 Civic Services				
		33XX Community Services			
			1XX Personal Services - Salaries	2,346.16	3,083.82
			2XX Personal Services - Employee Benefits	11.01	186.43
			5XX Other Purchased Services	3,569.77	3,470.21
			6XX Supplies and Materials	3,051.58	3,321.47



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Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

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

2,677,714.29 1,901,611.78

Schedule Of Changes Worksheet

Beginning Fund Balance						2,756,804.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,111,600.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,901,611.78	(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	39,930.42	Less Last Year	0.00	(4b)		39,930.42	
						39,930.42	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						3,006,723.49	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	1,043.45	673.56
3281 State Technology Aid	4,553.37	4,306.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,596.82	4,980.27

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
222X Educational Media Services		
3XX Purchased Professional and Technical Services	0.00	3,958.21
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	3,958.21

Schedule Of Changes Worksheet

Beginning Fund Balance	62,952.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,980.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,958.21	(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)	63,974.93	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	0.00	164.47
3460 Montana Oil and Gas Tax	0.00	64,894.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	65,059.07

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

PRC Program Function Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	65,059.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	65,059.07	(5)



Trustees' Financial Summary

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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	38,418.05	65,274.26
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	347.83	0.00
1190 Penalties and Interest on Taxes	247.52	441.41
1510 Interest Earnings	3,847.57	1,935.78
3120 State Guaranteed Tax Base Aid	158,473.11	192,439.30
3460 Montana Oil and Gas Tax	8,704.79	7,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	210,038.87	267,090.75

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	120,000.00	0.00
850 Interest on Debt	127,143.76	91,139.38
860 Agent Fees/Issuance Costs	600.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	247,743.76	91,139.38

Schedule Of Changes Worksheet

Beginning Fund Balance	161,236.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	267,090.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	91,139.38	(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)	337,187.89	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	439.78	688.78
1900 Other Revenue from Local Sources	41,663.78	0.00
5200 Sale or Compensation for Loss of Assets	0.00	600.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	42,103.56	1,288.78

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	7,103.32	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	9,250.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	16,353.32	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		60,313.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,288.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00	(4)
		61,602.67	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	91.39	66.87
1190 Penalties and Interest on Taxes	87.69	67.59
1510 Interest Earnings	1,415.18	242.41
3445 State Combined Fund School Block Grant	12,678.36	12,678.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	14,272.62	13,055.23

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

PRC Program Function Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		16,922.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		13,055.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		29,977.94	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

74 - Purchasing Internal Service Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	0.00	9.51
1900 Other Revenue from Local Sources	76,268.00	94,550.71
5700 Resources Transferred from Other School Districts or Cooperatives	0.00	72,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	76,268.00	166,560.22

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

PRC Program Function Object	2011 Value	2012 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	32,444.69	35,794.47
2XX Personal Services - Employee Benefits	13,317.86	15,564.03
4XX Purchased Property Services	29,422.20	41,106.73
5XX Other Purchased Services	0.00	311.44
6XX Supplies and Materials	0.00	74,974.15
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	75,184.75	167,750.82

Schedule Of Changes Worksheet

Beginning Fund Balance	18,663.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	166,560.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	167,750.82	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	17,473.18	(5)



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18 Glacier County
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Schedule of Revenues, Expenditures and Changes in Fund Balance 78 - Self Insurance Fund - Health

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	1,747.60	604.00
1900 Other Revenue from Local Sources	4,110,147.89	3,838,448.00
6100 Material Prior Period Revenue Adjustments	1,088,145.79	-204,670.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,200,041.28	3,634,381.05

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

PRC Program Function Object	2011 Value	2012 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
2XX Personal Services - Employee Benefits	3,523,533.18	3,476,293.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,523,533.18	3,476,293.00

Schedule Of Changes Worksheet

Beginning Fund Balance	2,566,297.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,634,381.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,476,293.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	2,724,386.00	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1XXX Revenues from Student Activities	279,329.47	244,719.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	279,329.47	244,719.03

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

PRC Program Function Object	2011 Value	2012 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	246,329.03	223,756.52
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	246,329.03	223,756.52

Schedule Of Changes Worksheet

Beginning Fund Balance	189,950.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	244,719.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	223,756.52	(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)	210,913.21	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	1,274.02	870.35
1900 Other Revenue from Local Sources	23,367.19	25,100.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	24,641.21	25,970.35

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
870 Student Scholarships	0.00	22,720.80
21XX Support Services - Students		
8XX Other Expenditures	13,787.49	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	13,787.49	22,720.80

Schedule Of Changes Worksheet

Beginning Fund Balance		72,244.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		25,970.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		22,720.80	(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	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		75,494.00	(5)



Trustees' Financial Summary

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Detail Expenditure

Fund	Account	Description	2011 Value	2012 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	0.00	154,624.71
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	228,559.15
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	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,827,116.50	1,337,653.78
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	14,247.36	16,672.70
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	2,206.80
XX	XXX 26XX 41X	Energy Utility Services	0.00	158,382.55
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	42,032.70
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	22,400.00
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	14,640.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	77,834.35
b. Related Services Block Grant Entitlement	25,943.06
c. Total Entitlements Subject to Reversion	103,777.41

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)]	138,023.96
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	274,041.91
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

Percentage of Special Ed Funding FY2014 Maximum Budget: 85%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	182,509.53	0.00	0.00	20,330.40	
280	1XXX	2XX	26,163.49	0.00	0.00	10,907.65	
280	1XXX	3XX	0.00	0.00	0.00	2,396.43	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	28,345.30	0.00	0.00	0.00	
280	24XX	2XX	3,389.11	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
Totals			240,407.43	0.00	0.00	33,634.48	274,041.91

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

* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY12.



Trustees' Financial Summary

FY2011-12

Submit ID: 0401-56824632

18 Glacier County
0401 Browning H S

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	22,384.00	195,365.00	0.00	0.00	217,749.00
Land Improvements	0.00	2,971,859.00	0.00	0.00	2,971,859.00
Buildings	6,750,297.80	14,091,778.20	42,033.00	0.00	20,884,109.00
Machinery and Equipment	1,461,474.77	1,317,635.23	90,172.00	4,500.00	2,864,782.00
Totals at Historical Cost	8,234,156.57	18,576,637.43	132,205.00	4,500.00	26,938,499.00
Governmental Activities, Capital Assets, net	8,234,156.57	18,576,637.43	132,205.00	4,500.00	26,938,499.00

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

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

Depreciation by Function for FY2012	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	-412,054.00	0.00	0.00
General Administration (23XX)	-11,137.00	0.00	0.00
Operations and Maintenance (26XX)	-21,043.00	0.00	0.00
Transportation (27XX)	-106,192.00	0.00	0.00
Food Service (31XX)	-476.00	0.00	0.00
Extracurricular (34XX, 35XX)	-6,258.00	0.00	0.00
Total Depreciation for FY2012	-557,160.00	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2011-12

Submit ID: 0401-56824632

18 Glacier County
0401 Browning H S

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Bonds							
12/01/2007	2,575,000.00	0.00	165,000.00	0.00	2,410,000.00	175,000.00	2,235,000.00
12/01/2007	2,845,000.00	0.00	125,000.00	0.00	2,720,000.00	130,000.00	2,590,000.00
Compensated Absences	198,834.02	0.00	0.00	0.00	198,834.02	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	5,618,834.02	0.00	290,000.00	0.00	5,328,834.02	305,000.00	4,825,000.00

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

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