



Trustees' Financial Summary

FY2012-13

Submit ID: 0401-12855650

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

As reported on Annual Data Collection (ADC), the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
005	Exxon HS	LOCAL		
009	Drug Free Activities	LOCAL		
010	Farmer's Union Oil	LOCAL		
024	Global Youth Service Mini Grant	LOCAL		
060	Title VIII Impact Aid 8007(b) Construction	FEDERAL		84.041C
329	Multi District	LOCAL		
373	Vo Ed All Career & Tech Ed Programs	STATE		State
438	McKinney-Vento Competative	FEDERAL	01804015713	84.196a
473	Vo Ed Carl Perkins Basic Grant	FEDERAL	01804018113	84.048A
555	Heritage Project	LOCAL		
659	Graduation Matter	STATE		
760	Advancing Agriculture Education Program	STATE		NA
784	Athletic Dept Pepsi Money	LOCAL		



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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)	216,895.46		172,654.29	
02	Taxes Receivable - Real and Personal (120-149)	99,462.80	84,068.91	15,366.19	
03	Taxes Receivable - Protested (150-159)	31,078.15	40,718.44	3,491.25	
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	347,436.41	124,787.35	191,511.73	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		124,787.35		
25	Deferred Revenue (680)	130,540.95		18,857.44	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	130,540.95	124,787.35	18,857.44	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)		77.68		
48	Fund Balance for Budget	216,895.46	-77.68	172,654.29	
52	TOTAL FUND BALANCE/EQUITY	216,895.46		172,654.29	
53	TOTAL LIABILITIES AND FUND BALANCE	347,436.41	124,787.35	191,511.73	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	20,871.00	303,420.75	148,067.03	3,698.37
02	Taxes Receivable - Real and Personal (120-149)	910.16			1,028.50
03	Taxes Receivable - Protested (150-159)	333.36			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			15,959.90	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	22,114.52	303,420.75	164,026.93	4,726.87
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,243.52			1,028.50
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,243.52			1,028.50
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			25,983.00	
48	Fund Balance for Budget	20,871.00	303,420.75	138,043.93	3,698.37
52	TOTAL FUND BALANCE/EQUITY	20,871.00	303,420.75	164,026.93	3,698.37
53	TOTAL LIABILITIES AND FUND BALANCE	22,114.52	303,420.75	164,026.93	4,726.87



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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)	56,315.83		8,582.70	
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	56,315.83		8,582.70	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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	56,315.83		8,582.70	
52	TOTAL FUND BALANCE/EQUITY	56,315.83		8,582.70	
53	TOTAL LIABILITIES AND FUND BALANCE	56,315.83		8,582.70	



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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)			2,981,606.35	
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			2,981,606.35	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			3,820.53	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			3,820.53	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			42,096.08	
48	Fund Balance for Budget			2,935,689.74	
52	TOTAL FUND BALANCE/EQUITY			2,977,785.82	
53	TOTAL LIABILITIES AND FUND BALANCE			2,981,606.35	



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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)	64,508.15	65,571.42		89,551.15
02	Taxes Receivable - Real and Personal (120-149)				6,514.05
03	Taxes Receivable - Protested (150-159)				8,646.62
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	64,508.15	65,571.42		104,711.82
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				15,160.67
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				15,160.67
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	64,508.15	65,571.42		89,551.15
52	TOTAL FUND BALANCE/EQUITY	64,508.15	65,571.42		89,551.15
53	TOTAL LIABILITIES AND FUND BALANCE	64,508.15	65,571.42		104,711.82



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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)	62,087.79	30,216.66		
02	Taxes Receivable - Real and Personal (120-149)		6,752.68		
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	62,087.79	36,969.34		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		6,752.68		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		6,752.68		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	62,087.79	30,216.66		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	62,087.79	30,216.66		
53	TOTAL LIABILITIES AND FUND BALANCE	62,087.79	36,969.34		



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ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)			4,144.97	
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS			4,144.97	
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)			4,144.97	
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			4,144.97	
53	TOTAL LIABILITIES AND FUND BALANCE			4,144.97	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			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)			45,433.31	
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			45,433.31	
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			3,071,643.69	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			3,071,643.69	
53	TOTAL LIABILITIES AND FUND BALANCE			3,117,077.00	



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ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			227,883.08	67,496.58
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			227,883.08	67,496.58
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			2,788.12	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			2,788.12	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			225,094.96	67,496.58
52	TOTAL FUND BALANCE/EQUITY			225,094.96	67,496.58
53	TOTAL LIABILITIES AND FUND BALANCE			227,883.08	67,496.58



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,307,751.09	1,022,322.05		28,590.25
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	2,307,751.09	1,022,322.05		28,590.25
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	2,307,751.09	1,022,322.05		
24	Other Current Liabilities (621-679)				28,590.25
35	TOTAL LIABILITIES	2,307,751.09	1,022,322.05		28,590.25
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	2,307,751.09	1,022,322.05		28,590.25



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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	2012 Value	2013 Value
1110 District Tax Levy	175,682.99	0.00
1111 District Levy - Real Property	0.00	141,686.24
1112 District Levy - Personal Property	0.00	5,468.28
1114 District Levy - Pers Prop/Mobile Homes	0.00	851.80
1190 Penalties and Interest on Taxes	4,507.85	1,305.99
1510 Interest Earnings	4,812.94	4,392.37
1900 Other Revenue from Local Sources	968.18	0.00
3110 Direct State Aid	1,640,904.87	1,608,368.13
3111 Quality Educator	154,208.11	147,311.89
3112 At Risk Student	36,715.37	36,981.81
3113 Indian Education For All	11,240.40	10,689.60
3114 American Indian Achievement Gap	101,000.00	99,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	129,946.65	109,008.05
3120 State Guaranteed Tax Base Aid	1,035,850.92	874,542.66
3444 State School Block Grant	68,958.88	71,868.18
3445 State Combined Fund School Block Grant	0.00	14,023.23
3446 SB372 Block Grant Reimbursement	0.00	1,839.17
3447 SB372 Combined Block Grant Reimbursement	0.00	850.19
3460 Montana Oil and Gas Tax	38,000.00	70,280.88
6100 Material Prior Period Revenue Adjustments	0.00	2,712.18
7810 Education Jobs Fund	1,924.50	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,404,721.66	3,201,380.65

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	1,533,986.49	1,474,662.65
2XX Personal Services - Employee Benefits	156,865.20	423,442.16
21XX Support Services - Students		
1XX Personal Services - Salaries	375,246.24	387,466.38
2XX Personal Services - Employee Benefits	59,668.98	73,827.35
22XX Educational Media Services		
1XX Personal Services - Salaries	96,408.88	65,986.20
2XX Personal Services - Employee Benefits	5,308.60	7,471.29
23XX Support Services - General Administration		
1XX Personal Services - Salaries	95,787.34	0.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	251,078.78	218,352.69



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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
	24XX Support Services - School Administration				
			2XX Personal Services - Employee Benefits	23,038.31	27,274.29
	25XX Support Services - Business				
			1XX Personal Services - Salaries	55,495.15	0.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	218,784.77	112,535.40
			2XX Personal Services - Employee Benefits	52,957.74	5,797.70
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	182,509.53	188,011.67
			2XX Personal Services - Employee Benefits	26,163.49	32,342.76
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	28,345.30	21,894.74
			2XX Personal Services - Employee Benefits	3,389.11	1,175.58
	365 Indian Education for All - OTO & Ongoing				
	1XXX Instruction				
			2XX Personal Services - Employee Benefits	0.00	1.89
			3XX Purchased Professional and Technical Services	351.00	90.00
			5XX Other Purchased Services	1,484.79	0.00
			6XX Supplies and Materials	2,717.60	1,838.30
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			1XX Personal Services - Salaries	228,559.15	253,375.74
			2XX Personal Services - Employee Benefits	25,205.04	29,758.98
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>3,423,351.49</u>	<u>3,325,305.77</u>



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

Schedule Of Changes Worksheet

Beginning Fund Balance						340,820.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,201,380.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,325,305.77	(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)						216,895.46	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	227,789.83	0.00
1111 District Levy - Real Property	0.00	273,217.25
1112 District Levy - Personal Property	0.00	9,056.62
1114 District Levy - Pers Prop/Mobile Homes	0.00	1,374.35
1190 Penalties and Interest on Taxes	3,900.44	1,469.56
1510 Interest Earnings	88.86	5.98
1900 Other Revenue from Local Sources	0.00	450.00
2220 County On-Schedule Trans Reimb	69,074.40	73,658.86
3210 State On-Schedule Trans Reimb	69,074.40	75,047.26
3444 State School Block Grant	18,174.81	22,132.91
3446 SB372 Block Grant Reimbursement	0.00	2,502.19
3460 Montana Oil and Gas Tax	35,000.00	0.00
6100 Material Prior Period Revenue Adjustments	176.73	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	423,279.47	458,914.98

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	184.80
27XX Student Transportation Services		
1XX Personal Services - Salaries	239,586.72	293,012.81
2XX Personal Services - Employee Benefits	91,979.49	35,628.34
3XX Purchased Professional and Technical Services	160.00	277.00
4XX Purchased Property Services	17,106.30	14,019.04
5XX Other Purchased Services	19,217.33	19,190.20
6XX Supplies and Materials	42,407.93	91,041.72
810 Dues and Fees	114.00	70.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	16,767.19	0.00
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	9,077.57	9,286.46
2XX Personal Services - Employee Benefits	4,383.20	4,743.49
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	440,799.73	467,453.86



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						8,538.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						458,914.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						467,453.86	(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	77.68	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						0.00	(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	2012 Value	2013 Value
1110 District Tax Levy	14,523.92	0.00
1111 District Levy - Real Property	0.00	10,471.21
1112 District Levy - Personal Property	0.00	383.37
1114 District Levy - Pers Prop/Mobile Homes	0.00	62.06
1190 Penalties and Interest on Taxes	1,106.93	198.22
1510 Interest Earnings	2,111.08	1,327.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	17,741.93	12,442.32

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	930.00	0.00
7XX Property and Equipment Acquisition	71,200.00	4,979.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	72,130.00	4,979.80

Schedule Of Changes Worksheet

Beginning Fund Balance		165,191.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		12,442.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		4,979.80	(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		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		172,654.29	(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	2012 Value	2013 Value
1111 District Levy - Real Property	0.00	9,225.10
1112 District Levy - Personal Property	0.00	191.43
1114 District Levy - Pers Prop/Mobile Homes	0.00	26.44
1190 Penalties and Interest on Taxes	0.00	9.89
1510 Interest Earnings	376.71	179.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	376.71	9,632.77

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 5XX Other Purchased Services	22,400.00	13,320.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	22,400.00	13,320.00

Schedule Of Changes Worksheet

Beginning Fund Balance	24,558.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,632.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	13,320.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	20,871.00	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	2,351.10	2,355.97
1900 Other Revenue from Local Sources	0.00	15.06
2240 County Retirement Distribution	677,000.00	663,827.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	679,351.10	666,198.55

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	250,725.60	248,305.59
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	61,147.37	63,469.59
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	20,495.19	0.00
222X Educational Media Services		
2XX Personal Services - Employee Benefits	0.00	17,469.60
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	23,367.67	26,142.69
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	41,387.90	39,443.05
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	12,899.86	9,371.09
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	53,311.95	55,104.56
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	44,147.28	46,191.89
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	32,216.65	33,489.24
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	4,460.74	3,579.53
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,391.89	1,492.31
365 Indian Education for All - OTO & Ongoing		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	27.75
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		



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

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

PRC	Program	Function	Object	2012 Value	2013 Value	
	390 State Career & Technical Ed Entitlement - Undistributed					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	36,239.83	40,370.30	
	710 School Sponsored Extracurricular Activities					
		34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits	4,080.66	3,607.76	
	720 School Sponsored Athletics					
		35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits	24,203.40	22,693.09	
	820 Civic Services					
		33XX Community Services				
			2XX Personal Services - Employee Benefits	487.76	232.05	
	920 Enterprise or Internal Service Programs					
		32XX Enterprise Services				
			2XX Personal Services - Employee Benefits	5,478.19	5,960.20	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				616,041.94	616,950.29	

Schedule Of Changes Worksheet

Beginning Fund Balance					254,172.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					666,198.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					616,950.29	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					303,420.75	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2013 Value
024 Global Youth Service Mini Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	103.42
060 Title VIII Impact Aid 8007(b) Construction	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	7,868.02
329 Multi District	
1XX Regular Education Programs - Elementary/Secondary	
25XX Support Services - Business	
6XX Supplies and Materials	2,341.71
373 Vo Ed All Career & Tech Ed Programs	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
6XX Supplies and Materials	148.39
392 State Career & Technical Ed Entitlement - Business	
1XXX Instruction	
6XX Supplies and Materials	2,934.49
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences	
1XXX Instruction	
6XX Supplies and Materials	1,389.17
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts	
1XXX Instruction	
6XX Supplies and Materials	1,176.64
373 Subtotal	5,648.69
438 McKinney-Vento Competative	
438 Title X, Part C, Education of Homeless Children & Youth	
1XXX Instruction	
1XX Personal Services - Salaries	8,176.00
2XX Personal Services - Employee Benefits	1,359.46
221X Improvement of Instruction Services	
6XX Supplies and Materials	1,770.17
438 Subtotal	11,305.63
473 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	7,882.91
6XX Supplies and Materials	47,678.00
810 Dues and Fees	164.50



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
060 Title VIII Impact Aid 8007(b) Construction	0.00	7,868.02	-7,868.02
329 Multi District	10,219.02	2,341.71	7,877.31
373 Vo Ed All Career & Tech Ed Programs	8,388.00	5,648.69	2,739.31
438 McKinney-Vento Competative	11,305.63	11,305.63	0.00
473 Vo Ed Carl Perkins Basic Grant	59,823.55	59,823.55	0.00
555 Heritage Project	10,914.06	45,303.25	-34,389.19
659 Graduation Matter	10,000.00	0.00	10,000.00
760 Advancing Agriculture Education Program	200.00	0.00	200.00
784 Athletic Dept Pepsi Money	722.45	0.00	722.45
Total	123,603.43	144,276.99	-20,673.56



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	51.14	0.00
1111 District Levy - Real Property	0.00	4.69
1190 Penalties and Interest on Taxes	34.87	3.60
1340 Fees for Adult Education	90.00	0.00
1510 Interest Earnings	39.05	28.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	215.06	37.12

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	3,661.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	37.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,698.37	(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	2012 Value	2013 Value
1510 Interest Earnings	601.78	443.74
3260 State Driver's Education Reimbursement	6,990.31	0.00
6100 Material Prior Period Revenue Adjustments	0.02	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,592.11	443.74

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
221X Improvement of Instruction Services		
5XX Other Purchased Services	0.00	595.29
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	595.29

Schedule Of Changes Worksheet

Beginning Fund Balance		56,467.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		443.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		595.29	(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)
		56,315.83	(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	2012 Value	2013 Value
1510 Interest Earnings	112.25	71.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	112.25	71.81

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	727.11	1,061.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	727.11	1,061.92

Schedule Of Changes Worksheet

Beginning Fund Balance	9,572.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	71.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,061.92	(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)	8,582.70	(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	2012 Value	2013 Value
1510 Interest Earnings	33,438.93	18,288.53
1900 Other Revenue from Local Sources	68.70	441.21
4820 Federal Impact Aid - Title VIII	2,077,243.51	2,465,804.38
6100 Material Prior Period Revenue Adjustments	849.07	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,111,600.21	2,484,534.12

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	48,740.90	49,097.36
2XX Personal Services - Employee Benefits	21,905.55	98,482.34
3XX Purchased Professional and Technical Services	4,213.14	922.80
4XX Purchased Property Services	35,000.00	35,075.00
5XX Other Purchased Services	59,326.59	27,967.86
6XX Supplies and Materials	70,918.52	118,690.91
21XX Support Services - Students		
1XX Personal Services - Salaries	16,060.81	12,971.75
2XX Personal Services - Employee Benefits	85.16	1,299.69
3XX Purchased Professional and Technical Services	2,612.77	2,730.00
5XX Other Purchased Services	1,311.66	2,519.60
6XX Supplies and Materials	10,320.53	7,783.99
810 Dues and Fees	0.00	500.00
221X Improvement of Instruction Services		
5XX Other Purchased Services	3,753.58	3,026.50
6XX Supplies and Materials	0.00	972.00
222X Educational Media Services		
1XX Personal Services - Salaries	31,235.51	39,274.95
2XX Personal Services - Employee Benefits	220.35	2,740.03
3XX Purchased Professional and Technical Services	20,367.60	10,672.16
4XX Purchased Property Services	14.52	0.00
5XX Other Purchased Services	7,812.03	3,367.36
6XX Supplies and Materials	95,458.22	71,691.90
7XX Property and Equipment Acquisition	2,879.70	0.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	60,832.60	166,379.26
2XX Personal Services - Employee Benefits	7,319.16	12,206.37
3XX Purchased Professional and Technical Services	7,268.01	7,907.17
5XX Other Purchased Services	101,488.41	100,905.80
6XX Supplies and Materials	6,731.94	7,107.71



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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	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			810 Dues and Fees	9,436.27	13,717.65
			820 Judgments Against the School District	3,515.10	0.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	0.00	12,119.77
			2XX Personal Services - Employee Benefits	0.00	1,114.80
			3XX Purchased Professional and Technical Services	14,935.75	3,546.58
			4XX Purchased Property Services	335.00	0.00
			5XX Other Purchased Services	40,347.44	22,602.18
			6XX Supplies and Materials	25,715.96	26,817.30
			810 Dues and Fees	1,400.77	1,430.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	18,981.67	61,515.52
			2XX Personal Services - Employee Benefits	12,204.91	10,550.70
			3XX Purchased Professional and Technical Services	36,210.62	8,766.72
			5XX Other Purchased Services	7,492.57	2,932.70
			6XX Supplies and Materials	5,650.81	9,651.87
			7XX Property and Equipment Acquisition	24,051.75	0.00
			810 Dues and Fees	0.00	45.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	135,342.83	256,366.00
			2XX Personal Services - Employee Benefits	61,323.96	99,487.98
			3XX Purchased Professional and Technical Services	9,398.53	16,051.76
			440 Bldg & Grounds Repair and Main Services	227,198.62	234,207.74
			5XX Other Purchased Services	3,681.11	3,068.79
			6XX Supplies and Materials	75,702.84	74,726.30
			7XX Property and Equipment Acquisition	14,985.00	0.00
			810 Dues and Fees	84.00	55.50
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	0.00	74,389.36
			4XX Purchased Property Services	587.58	12,012.59
			5XX Other Purchased Services	432.65	2,844.77
			6XX Supplies and Materials	47,453.83	35,381.60
		4XXX Facilities Acquisition and Construction Services			
			3XX Purchased Professional and Technical Services	0.00	11,624.70
			7XX Property and Equipment Acquisition	25,265.51	538.95
		52XX Capital Leases or Long Term Notes with Board of Investments			
			830 Special Assessments	0.00	2,000.00
			840 Principal On Debt	0.00	175,000.00
			850 Interest on Debt	0.00	90,731.25
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	20,330.40	21,052.14



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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	2012 Value	2013 Value
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	10,907.65	11,038.09
			3XX Purchased Professional and Technical Services	2,396.43	0.00
		21XX Support Services - Students			
			3XX Purchased Professional and Technical Services	0.00	10,307.25
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	0.00	10.92
		26XX Operation and Maintenance of Plant Services			
			440 Bldg & Grounds Repair and Main Services	114.90	174.92
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			4XX Purchased Property Services	0.00	2,061.90
			5XX Other Purchased Services	6,437.50	0.00
			6XX Supplies and Materials	10,442.95	3,906.20
	413 Title VII Indian Education				
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	11,995.44	0.00
			2XX Personal Services - Employee Benefits	62.80	0.00
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			5XX Other Purchased Services	260.24	0.00
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	26,257.63	24,633.96
			2XX Personal Services - Employee Benefits	271.63	1,452.35
			5XX Other Purchased Services	27,958.68	23,075.86
			810 Dues and Fees	1,000.00	0.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			5XX Other Purchased Services	539.80	0.00
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	172,630.65	175,999.50
			2XX Personal Services - Employee Benefits	10,376.35	15,130.12
			3XX Purchased Professional and Technical Services	2,072.00	3,889.00
			5XX Other Purchased Services	138,910.70	131,911.92
			6XX Supplies and Materials	27,971.76	22,127.84
			7XX Property and Equipment Acquisition	0.00	8,210.07
			810 Dues and Fees	3,000.00	4,000.00
	820 Civic Services				
		33XX Community Services			
			1XX Personal Services - Salaries	3,083.82	1,446.70
			2XX Personal Services - Employee Benefits	186.43	8.50
			5XX Other Purchased Services	3,470.21	4,481.71



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	2012 Value	2013 Value
	820 Civic Services				
		33XX Community Services			
			6XX Supplies and Materials	3,321.47	3,127.91
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,901,611.78</u>	<u>2,515,637.45</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					3,006,723.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,484,534.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,515,637.45	(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	42,096.08	Less Last Year	39,930.42	(4b)	2,165.66	
					2,165.66	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,977,785.82	(5)



Trustees' Financial Summary

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18 Glacier County
0401 Browning H S

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	673.56	533.22
3281 State Technology Aid	4,306.71	4,094.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,980.27	4,627.63

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
22X Educational Media Services		
3XX Purchased Professional and Technical Services	3,958.21	0.00
25XX Support Services - Business		
6XX Supplies and Materials	0.00	4,094.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,958.21	4,094.41

Schedule Of Changes Worksheet

Beginning Fund Balance	63,974.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,627.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,094.41	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	64,508.15	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	164.47	512.35
3460 Montana Oil and Gas Tax	64,894.60	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	65,059.07	512.35

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	65,059.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	512.35	(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)	65,571.42	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	65,274.26	0.00
1111 District Levy - Real Property	0.00	2,007.24
1112 District Levy - Personal Property	0.00	1,044.49
1114 District Levy - Pers Prop/Mobile Homes	0.00	175.02
1190 Penalties and Interest on Taxes	441.41	253.35
1510 Interest Earnings	1,935.78	2,809.89
3120 State Guaranteed Tax Base Aid	192,439.30	178,826.53
3460 Montana Oil and Gas Tax	7,000.00	0.00
6100 Material Prior Period Revenue Adjustments	0.00	-186,022.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	267,090.75	-905.48

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	0.00	130,000.00
850 Interest on Debt	91,139.38	116,731.26
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	91,139.38	246,731.26

Schedule Of Changes Worksheet

Beginning Fund Balance	337,187.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	-905.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	246,731.26	(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)	89,551.15	(5)



Trustees' Financial Summary

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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	2012 Value	2013 Value
1510 Interest Earnings	688.78	485.12
5200 Sale or Compensation for Loss of Assets	600.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,288.78	485.12

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	61,602.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	485.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	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)	62,087.79	(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	2012 Value	2013 Value
1110 District Tax Levy	66.87	0.00
1111 District Levy - Real Property	0.00	1.25
1190 Penalties and Interest on Taxes	67.59	1.39
1510 Interest Earnings	242.41	236.08
3445 State Combined Fund School Block Grant	12,678.36	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	13,055.23	238.72

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance		29,977.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		238.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		30,216.66	(5)



Trustees' Financial Summary

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18 Glacier County
0401 Browning H S

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	2012 Value	2013 Value
1510 Interest Earnings	9.51	0.00
1900 Other Revenue from Local Sources	94,550.71	39,362.38
5700 Resources Transferred from Other School Districts or Cooperatives	72,000.00	0.00
6100 Material Prior Period Revenue Adjustments	0.00	-13,936.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	166,560.22	25,426.38

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

PRC Program Function Object	2012 Value	2013 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	35,794.47	37,972.45
2XX Personal Services - Employee Benefits	15,564.03	782.14
4XX Purchased Property Services	41,106.73	0.00
5XX Other Purchased Services	311.44	0.00
6XX Supplies and Materials	74,974.15	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	167,750.82	38,754.59

Schedule Of Changes Worksheet

Beginning Fund Balance	17,473.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	25,426.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	38,754.59	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,144.97	(5)



Trustees' Financial Summary

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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	2012 Value	2013 Value
1510 Interest Earnings	604.00	0.00
1900 Other Revenue from Local Sources	3,838,448.00	0.00
6100 Material Prior Period Revenue Adjustments	-204,670.95	347,257.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,634,381.05	347,257.69

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

PRC Program Function Object	2012 Value	2013 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
2XX Personal Services - Employee Benefits	3,476,293.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,476,293.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	2,724,386.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	347,257.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,071,643.69	(5)



Trustees' Financial Summary

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

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

PRC Revenue	2012 Value	2013 Value
1700 Student Extracurricular Activity Receipts	0.00	96,543.73
1XXX Revenues from Student Activities	244,719.03	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	244,719.03	96,543.73

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

PRC Program Function Object	2012 Value	2013 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	223,756.52	82,361.98
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	223,756.52	82,361.98

Schedule Of Changes Worksheet

Beginning Fund Balance	210,913.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	96,543.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	82,361.98	(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)	225,094.96	(5)



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18 Glacier County
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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	2012 Value	2013 Value
1510 Interest Earnings	870.35	546.38
1900 Other Revenue from Local Sources	25,100.00	11,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>25,970.35</u>	<u>11,546.38</u>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
870 Student Scholarships	22,720.80	0.00
8XX Other Expenditures	0.00	19,543.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>22,720.80</u>	<u>19,543.80</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		75,494.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		11,546.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		19,543.80	(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		
Less Last Year	0.00		
			(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		67,496.58	(5)



Trustees' Financial Summary

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Detail Expenditure

Fund	Account	Description	2012 Value	2013 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	154,624.71	157,672.69
XX	39X 1XXX 112	Certified Teacher Staff Salaries	228,559.15	253,375.74
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	XXX 1XXX 112	Certified Teacher Staff Salaries	1,337,653.78	1,383,902.34
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	16,672.70	36,610.75
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	2,206.80	1,548.77
XX	XXX 26XX 41X	Energy Utility Services	158,382.55	177,359.53
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	42,032.70	538.95
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	22,400.00	13,320.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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18 Glacier County
0401 Browning H S

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	75,065.00
b. Related Services Block Grant Entitlement	25,020.00
c. Total Entitlements Subject to Reversion	100,085.00

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)]	133,113.05
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	285,833.15
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

Percentage of Special Ed Funding FY2015 Maximum Budget: 100%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	188,011.67	0.00	0.00	21,052.14
280	1XXX	2XX	32,342.76	0.00	0.00	11,038.09
280	1XXX	3XX	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00
280	1XXX	6XX	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	10,307.25
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	21,894.74	0.00	0.00	0.00
280	24XX	2XX	1,175.58	0.00	0.00	10.92
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			243,424.75	0.00	0.00	42,408.40 285,833.15

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

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



Trustees' Financial Summary

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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	217,749.00	0.00	0.00	0.00	217,749.00
Land Improvements	2,971,859.00	0.00	0.00	0.00	2,971,859.00
Buildings	20,884,109.00	0.00	0.00	0.00	20,884,109.00
Machinery and Equipment	2,864,782.00	0.00	0.00	0.00	2,864,782.00
Totals at Historical Cost	26,938,499.00	0.00	0.00	0.00	26,938,499.00
Governmental Activities, Capital Assets, net	26,938,499.00	0.00	0.00	0.00	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 FY2013	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2013			

*** Has comment.



Trustees' Financial Summary

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18 Glacier County
0401 Browning H S

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
Governmental Activities*							
Bonds							
12/01/2007	2,410,000.00	0.00	175,000.00	0.00	2,235,000.00	180,000.00	2,055,000.00
12/01/2007	2,720,000.00	0.00	130,000.00	0.00	2,590,000.00	135,000.00	2,455,000.00
Compensated Absences	198,834.02	0.00	0.00	0.00	198,834.02	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	5,328,834.02	0.00	305,000.00	0.00	5,023,834.02	315,000.00	4,510,000.00

* 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.