



Trustees' Financial Summary

FY2012-13

Submit ID: 0402-96012928

**18 Glacier County
0402 Cut Bank Elem**

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk: Scott Laird **Phone #:** (406) 873-2229

(Signature)

(Date)

Chair, Board of Trustees: Jan Haemig

(Signature)

(Date)

County Superintendent: Darryl Omsberg

(Signature)

(Date)

Software

Accounting Package: CSA/Infinite Visions

For FY13 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
001	IDEA Part B	FEDERAL		84.027
002	Medicaid	STATE		State
003	CBEFAA Director	LOCAL		
016	Asthma Educ Mini Grant	STATE		
115	Wind Energy Impact Fees	LOCAL		
280	Special Education Block Grant	STATE		
329	Quality Schools Facility Grant	STATE		NA
413	Title VII, Indian Education	FEDERAL	S060A-120820	84.060
430	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	1804021413	84.367
434	Title IV, Part B, 21st Century	FEDERAL	01804021713	84.287
465	Title I, Part A, Improvement Grants	FEDERAL		84.010
521	Title I - Schoolwide	FEDERAL	01804023213	Federal



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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)	279,784.26	87,075.80	455,866.33	52.47
02	Taxes Receivable - Real and Personal (120-149)	75,686.72	7,063.37	3,221.16	
03	Taxes Receivable - Protested (150-159)	139,052.56	16,947.50	7,787.60	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				1,828.12
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	494,523.54	111,086.67	466,875.09	1,880.59
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	214,739.28	24,010.87	11,008.76	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	214,739.28	24,010.87	11,008.76	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	279,784.26	87,075.80	455,866.33	1,880.59
52	TOTAL FUND BALANCE/EQUITY	279,784.26	87,075.80	455,866.33	1,880.59
53	TOTAL LIABILITIES AND FUND BALANCE	494,523.54	111,086.67	466,875.09	1,880.59



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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)	22.23	213,192.31	129,426.13	
02	Taxes Receivable - Real and Personal (120-149)	4.12			
03	Taxes Receivable - Protested (150-159)	0.01			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			30,045.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	26.36	213,192.31	159,471.13	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	4.13			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	4.13			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	22.23	213,192.31	159,471.13	
52	TOTAL FUND BALANCE/EQUITY	22.23	213,192.31	159,471.13	
53	TOTAL LIABILITIES AND FUND BALANCE	26.36	213,192.31	159,471.13	



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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)				2,511.81
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				2,511.81
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				2,511.81
52	TOTAL FUND BALANCE/EQUITY				2,511.81
53	TOTAL LIABILITIES AND FUND BALANCE				2,511.81



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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)			622,336.31	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			622,336.31	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			622,336.31	
52	TOTAL FUND BALANCE/EQUITY			622,336.31	
53	TOTAL LIABILITIES AND FUND BALANCE			622,336.31	



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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)	47.71	357,744.96		57,249.14
02	Taxes Receivable - Real and Personal (120-149)	2,031.11			6,671.58
03	Taxes Receivable - Protested (150-159)	5,868.29			9,250.10
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	7,947.11	357,744.96		73,170.82
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	7,899.40			15,921.68
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	7,899.40			15,921.68
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	47.71	357,744.96		57,249.14
52	TOTAL FUND BALANCE/EQUITY	47.71	357,744.96		57,249.14
53	TOTAL LIABILITIES AND FUND BALANCE	7,947.11	357,744.96		73,170.82



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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)	32,834.61	8,754.47		
02	Taxes Receivable - Real and Personal (120-149)		1,220.34		
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	32,834.61	9,974.81		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		1,220.34		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		1,220.34		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	32,834.61	8,754.47		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	32,834.61	8,754.47		
53	TOTAL LIABILITIES AND FUND BALANCE	32,834.61	9,974.81		



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Balance Sheet

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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

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



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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)				
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 - 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	1,048,644.93	1,113,176.61
1190 Penalties and Interest on Taxes	7,645.18	2,004.57
1510 Interest Earnings	6,032.05	2,439.89
1900 Other Revenue from Local Sources	8.89	5.18
3110 Direct State Aid	1,327,774.48	1,322,220.64
3111 Quality Educator	150,725.02	152,973.05
3112 At Risk Student	33,256.84	31,823.22
3113 Indian Education For All	11,322.00	10,995.60
3114 American Indian Achievement Gap	49,000.00	48,600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	192,483.40	201,005.26
3120 State Guaranteed Tax Base Aid	222,465.57	279,540.55
3444 State School Block Grant	218,375.32	231,952.81
3446 SB372 Block Grant Reimbursement	0.00	6,506.73
3460 Montana Oil and Gas Tax	150,000.00	185,000.00
7810 Education Jobs Fund	1,557.26	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,419,290.94	3,588,244.11

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	1,479,273.42	1,611,268.61
2XX Personal Services - Employee Benefits	200,000.50	218,405.40
4XX Purchased Property Services	1,616.38	279.61
5XX Other Purchased Services	2,966.32	2,019.29
6XX Supplies and Materials	93,280.24	49,858.33
810 Dues and Fees	8,686.49	1,705.50
21XX Support Services - Students		
1XX Personal Services - Salaries	12,455.26	12,312.04
5XX Other Purchased Services	25.53	0.00
6XX Supplies and Materials	305.10	948.57
810 Dues and Fees	15.00	0.00
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	127,225.60	129,455.08
2XX Personal Services - Employee Benefits	0.00	8,960.00
5XX Other Purchased Services	37.74	612.93
6XX Supplies and Materials	932.76	1,424.48
810 Dues and Fees	1,000.00	145.00
222X Educational Media Services		
1XX Personal Services - Salaries	87,559.05	88,861.34



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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				
	22XX Educational Media Services				
			2XX Personal Services - Employee Benefits	0.00	6,716.14
			6XX Supplies and Materials	16,446.64	17,669.17
			810 Dues and Fees	0.00	215.00
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	31,542.75	46,914.82
			2XX Personal Services - Employee Benefits	49,032.36	43,723.76
			3XX Purchased Professional and Technical Services	17,074.25	17,880.37
			4XX Purchased Property Services	623.00	330.00
			5XX Other Purchased Services	44,512.78	47,091.72
			6XX Supplies and Materials	24,753.92	22,338.45
			810 Dues and Fees	16,998.50	3,344.47
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	283,085.21	263,182.58
			2XX Personal Services - Employee Benefits	0.00	6,630.00
			4XX Purchased Property Services	2,033.50	8,950.93
			5XX Other Purchased Services	2,487.46	3,076.42
			6XX Supplies and Materials	22,749.52	17,973.48
			7XX Property and Equipment Acquisition	11,658.00	0.00
			810 Dues and Fees	1,728.00	3,235.66
			8XX Other Expenditures	445.00	0.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	63,663.44	67,614.28
			2XX Personal Services - Employee Benefits	0.00	355.27
			5XX Other Purchased Services	991.52	1,935.39
			6XX Supplies and Materials	333.80	743.81
			810 Dues and Fees	10,963.00	477.70
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	164,619.61	174,304.27
			2XX Personal Services - Employee Benefits	20,671.30	30,845.80
			3XX Purchased Professional and Technical Services	4,562.85	3,739.00
			4XX Purchased Property Services	154,384.15	104,975.11
			5XX Other Purchased Services	155.40	195.00
			6XX Supplies and Materials	27,730.86	26,302.70
			810 Dues and Fees	946.00	634.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	445,971.05	415,673.48
			2XX Personal Services - Employee Benefits	45,304.00	38,327.07
			5XX Other Purchased Services	862.57	1,102.43
			6XX Supplies and Materials	4,356.67	1,273.17
			810 Dues and Fees	0.00	250.00
	62XX Resources Transferred to Other School Districts or Cooperatives				



Trustees' Financial Summary

FY2012-13

Submit ID: 0402-96012928

18 Glacier County
0402 Cut Bank Elem

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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	280 Special Education - Local and State				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	9,190.47	8,652.92
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	33,240.30	34,401.25
			2XX Personal Services - Employee Benefits	0.00	3,236.81
			6XX Supplies and Materials	1,111.60	2,006.38
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	4,398.17	4,381.28
			5XX Other Purchased Services	39.65	6.90
			6XX Supplies and Materials	389.72	374.81
			810 Dues and Fees	1,145.00	1,031.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	37,725.37	41,461.25
			3XX Purchased Professional and Technical Services	2,231.25	2,881.00
			4XX Purchased Property Services	320.86	0.00
			5XX Other Purchased Services	65.26	89.23
			6XX Supplies and Materials	4,122.68	2,970.43
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	26,212.50	26,524.96
			6XX Supplies and Materials	23,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>3,629,259.33</u>	<u>3,632,295.85</u>



Trustees' Financial Summary

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

Schedule Of Changes Worksheet

Beginning Fund Balance						323,836.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,588,244.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,632,295.85	(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)						279,784.26	(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	2012 Value	2013 Value
1110 District Tax Levy	125,262.98	0.00
1111 District Levy - Real Property	0.00	140,412.51
1190 Penalties and Interest on Taxes	508.66	195.06
1510 Interest Earnings	568.26	344.75
2220 County On-Schedule Trans Reimb	55,947.76	53,283.29
3210 State On-Schedule Trans Reimb	56,066.22	53,283.29
3444 State School Block Grant	253.32	1,922.61
3446 SB372 Block Grant Reimbursement	0.00	799.97
3460 Montana Oil and Gas Tax	13,000.00	13,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	251,607.20	263,241.48

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	24,332.81	24,361.38
2XX Personal Services - Employee Benefits	0.00	439.22
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	5,433.39	5,295.15
2XX Personal Services - Employee Benefits	0.00	129.27
4XX Purchased Property Services	12,603.00	1,396.45
27XX Student Transportation Services		
1XX Personal Services - Salaries	116,236.53	117,465.52
2XX Personal Services - Employee Benefits	21,000.00	15,954.07
3XX Purchased Professional and Technical Services	769.00	238.00
4XX Purchased Property Services	27,896.24	21,630.68
5XX Other Purchased Services	15,607.40	15,930.42
6XX Supplies and Materials	41,369.51	38,501.06
810 Dues and Fees	0.00	325.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	265,247.88	241,666.22



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

Schedule Of Changes Worksheet

Beginning Fund Balance						65,500.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						263,241.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						241,666.22	(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)						87,075.80	(5)



Trustees' Financial Summary

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18 Glacier County
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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	58,987.06	58,972.99
1190 Penalties and Interest on Taxes	267.14	91.67
1510 Interest Earnings	6,158.81	3,369.76
3460 Montana Oil and Gas Tax	2,000.00	2,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	67,413.01	64,434.42

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	0.00	1,526.38
7XX Property and Equipment Acquisition	0.00	197,600.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	199,126.38

Schedule Of Changes Worksheet

Beginning Fund Balance	590,558.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	64,434.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	199,126.38	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	455,866.33	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	3.92	0.31
1621 Lunch Sales	81,846.05	68,481.34
1900 Other Revenue from Local Sources	261.03	422.23
3220 State Food Services Match	303.39	1,828.12
4550 Federal Child Nutrition	176,977.03	181,637.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	259,391.42	252,369.80

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

PRC Program Function Object	2012 Value	2013 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	161,700.45	174,858.44
4XX Purchased Property Services	2,880.57	72.60
5XX Other Purchased Services	455.26	1,124.05
6XX Supplies and Materials	92,720.93	72,973.50
810 Dues and Fees	1,693.27	2,206.73
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	259,450.48	251,235.32

Schedule Of Changes Worksheet

Beginning Fund Balance		746.11 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		252,369.80 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		251,235.32 (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
Ending Fund Balance (1 + 2 - 3 + 4)		1,880.59 (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
1110 District Tax Levy	1.04	0.08
1190 Penalties and Interest on Taxes	1.11	0.11
1510 Interest Earnings	14.49	5.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	16.64	5.37

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	500.00	1,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	500.00	1,000.00

Schedule Of Changes Worksheet

Beginning Fund Balance		1,016.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		5.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,000.00	(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)
		22.23	(5)



Trustees' Financial Summary

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	2,395.92	2,070.06
1900 Other Revenue from Local Sources	0.00	5,788.80
2240 County Retirement Distribution	556,000.00	490,261.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	558,395.92	498,120.60

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	225,520.82	278,191.85
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	1,898.85	2,051.33
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	19,396.02	21,568.69
222X Educational Media Services		
2XX Personal Services - Employee Benefits	13,348.71	14,805.31
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	10,386.08	15,681.55
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	43,157.41	43,849.22
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	9,705.73	11,265.31
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	25,925.22	29,923.31
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	17,720.70	19,571.10
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	67,989.97	69,255.94
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	5,067.61	5,731.64
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	670.52	729.97
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	5,751.37	6,907.92



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18 Glacier County
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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
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	24,651.84	29,133.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>471,190.85</u>	<u>548,666.55</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					263,738.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					498,120.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					548,666.55	(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)					213,192.31	(5)



Trustees' Financial Summary

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

15 - Miscellaneous Programs Fund

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

PRC Revenue	2013 Value
001 IDEA Part B	
5700 Resources Transferred from Other School Districts or Cooperatives	23,800.00
002 Medicaid	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	197,453.20
3357 Montana Administrative Claiming Reimbursement	13,611.43
	211,064.63
002 Subtotal	
003 CBEFAA Director	
1900 Other Revenue from Local Sources	15,000.00
016 Asthma Educ Mini Grant	
1900 Other Revenue from Local Sources	500.00
280 Special Education Block Grant	
5710 Special Education Resources Transferred from Other School Districts or Cooperatives	8,652.92
329 Quality Schools Facility Grant	
3720 Quality Schools Facility Grant Program	10,128.00
413 Title VII, Indian Education	
4130 Title VII Indian Education	73,328.00
430 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	57,300.00
434 Title IV, Part B, 21st Century	
4340 Title IV, Part B, 21st Century Community Learning Centers	63,018.00
521 Title I - Schoolwide	
4940 Schoolwide Program	326,878.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	789,669.55

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

PRC Program Function Object	2013 Value
001 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	20,530.00
2XX Personal Services - Employee Benefits	3,270.00
	23,800.00
002 Medicaid	
1XX Regular Education Programs - Elementary/Secondary	
23XX Support Services - General Administration	
810 Dues and Fees	216,889.14



Trustees' Financial Summary

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18 Glacier County
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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
465 Title I, Part A, Improvement Grants	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
6XX Supplies and Materials	1,371.94
521 Title I - Schoolwide	
494 Schoolwide Program	
1XXX Instruction	
1XX Personal Services - Salaries	232,056.29
2XX Personal Services - Employee Benefits	60,608.57
3XX Purchased Professional and Technical Services	1,000.00
5XX Other Purchased Services	1,441.00
6XX Supplies and Materials	641.30
8XX Other Expenditures	31,130.84
521 Subtotal	<u>326,878.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u><u>781,866.00</u></u>

Schedule Of Changes Worksheet

Beginning Fund Balance	151,667.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	789,669.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	781,866.00	(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)	159,471.13	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 IDEA Part B	23,800.00	23,800.00	0.00
002 Medicaid	211,064.63	216,889.14	-5,824.51
003 CBEFAA Director	15,000.00	0.00	15,000.00
016 Asthma Educ Mini Grant	500.00	500.00	0.00



Trustees' Financial Summary

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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
280 Special Education Block Grant	8,652.92	8,652.92	0.00
329 Quality Schools Facility Grant	10,128.00	10,128.00	0.00
413 Title VII, Indian Education	73,328.00	73,328.00	0.00
430 Title II, Part A, Teacher/Principal Train/Recruit	57,300.00	57,300.00	0.00
434 Title IV, Part B, 21st Century	63,018.00	63,018.00	0.00
465 Title I, Part A, Improvement Grants	0.00	1,371.94	-1,371.94
521 Title I - Schoolwide	326,878.00	326,878.00	0.00
Total	789,669.55	781,866.00	7,803.55



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	28.08	19.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	28.08	19.62

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	2,492.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19.62	(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)	2,511.81	(5)



Trustees' Financial Summary

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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	4,834.59	4,654.18
1900 Other Revenue from Local Sources	8,470.40	2,445.96
4820 Federal Impact Aid - Title VIII	209,318.28	161,771.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	222,623.27	168,871.70

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	58,436.00
2XX Personal Services - Employee Benefits	14,985.70	0.00
3XX Purchased Professional and Technical Services	7,916.65	11,841.42
5XX Other Purchased Services	3,706.43	954.72
6XX Supplies and Materials	55.00	19,859.20
810 Dues and Fees	6,696.19	0.00
23XX Support Services - General Administration		
5XX Other Purchased Services	0.00	3,875.00
24XX Support Services - School Administration		
5XX Other Purchased Services	14.87	0.00
26XX Operation and Maintenance of Plant Services		
440 Bldg & Grounds Repair and Main Services	0.00	33,200.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	10,539.64
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	0.00	44,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	33,374.84	182,705.98



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

Schedule Of Changes Worksheet

Beginning Fund Balance						636,170.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						168,871.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						182,705.98	(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)						622,336.31	(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	2012 Value	2013 Value
1110 District Tax Levy	43,758.61	42,851.05
1190 Penalties and Interest on Taxes	164.41	61.21
1510 Interest Earnings	109.77	14.44
3281 State Technology Aid	3,651.34	3,574.04
3460 Montana Oil and Gas Tax	10,000.00	2,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	57,684.13	48,500.74

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	2,759.99	2,117.00
4XX Purchased Property Services	0.00	1,921.87
5XX Other Purchased Services	366.30	0.00
6XX Supplies and Materials	33,187.38	38,314.00
810 Dues and Fees	5,497.50	3,952.28
23XX Support Services - General Administration		
1XX Personal Services - Salaries	12,250.55	22,844.31
25XX Support Services - Business		
6XX Supplies and Materials	0.00	512.67
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	54,061.72	69,662.13



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

Schedule Of Changes Worksheet

Beginning Fund Balance						21,209.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						48,500.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						69,662.13	(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)						47.71	(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	2,690.10	5,433.76
1900 Other Revenue from Local Sources	12,024.45	55,694.41
3460 Montana Oil and Gas Tax	350,396.63	142,876.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	365,111.18	204,004.86

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	7,750.00	19,595.27
23XX Support Services - General Administration		
6XX Supplies and Materials	0.00	3,484.88
7XX Property and Equipment Acquisition	9,532.00	0.00
810 Dues and Fees	0.00	3,950.00
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	0.00	2,532.00
4XX Purchased Property Services	0.00	4,050.00
6XX Supplies and Materials	0.00	8,079.71
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	188,211.24
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	17,282.00	229,903.10



Trustees' Financial Summary

FY2012-13

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18 Glacier County
0402 Cut Bank Elem

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

Schedule Of Changes Worksheet

Beginning Fund Balance						383,643.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						204,004.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						229,903.10	(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)						357,744.96	(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	36,487.28	191,861.47
1510 Interest Earnings	727.60	286.84
3120 State Guaranteed Tax Base Aid	5,163.62	39,079.30
3460 Montana Oil and Gas Tax	3,000.00	3,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	45,378.50	234,227.61

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
830 Special Assessments	13,826.05	14,126.05
840 Principal On Debt	41,515.04	210,900.04
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	55,341.09	225,026.09

Schedule Of Changes Worksheet

Beginning Fund Balance		48,047.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		234,227.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		225,026.09	(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)		57,249.14	(5)



Trustees' Financial Summary

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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	12,307.48	5,538.93
1900 Other Revenue from Local Sources	120,414.96	9,893.00
5110 Sale of Bonds	2,521,925.05	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,654,647.49	15,431.93

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		
4XX Purchased Property Services	0.00	760.25
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	4,859.02	4,271.62
4XX Purchased Property Services	53,740.31	83,880.60
6XX Supplies and Materials	0.00	4,300.00
7XX Property and Equipment Acquisition	0.00	9,236.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	674,624.08	1,822,800.97
8XX Other Expenditures	24,500.00	0.00
910 Food Services		
31XX Food Services		
7XX Property and Equipment Acquisition	7,358.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	765,081.41	1,925,249.44



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

60 - Building Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						1,942,652.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						15,431.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,925,249.44	(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)						32,834.61	(5)



Trustees' Financial Summary

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18 Glacier County
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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	217.40	24.11
1190 Penalties and Interest on Taxes	75.09	21.55
1510 Interest Earnings	128.94	50.05
3445 State Combined Fund School Block Grant	7,122.37	8,944.28
3447 SB372 Combined Block Grant Reimbursement	0.00	873.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,543.80	9,913.10

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		
3XX Purchased Professional and Technical Services	12,013.52	7,083.50
4XX Purchased Property Services	3,023.25	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	15,036.77	7,083.50

Schedule Of Changes Worksheet

Beginning Fund Balance	5,924.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,913.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,083.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,754.47	(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	232,985.88	236,933.17
XX	39X 1XXX 112	Certified Teacher Staff Salaries	33,240.30	34,401.25
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	20,530.00	20,530.00
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	1,730,683.38	1,823,516.34
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	44,922.76	26,910.82
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	998.45	659.58
XX	XXX 26XX 41X	Energy Utility Services	67,739.57	70,826.93
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	2,011,012.21
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	500.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	1,000.00



Trustees' Financial Summary

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18 Glacier County
0402 Cut Bank Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	78,668.12
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	78,668.12

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	26,220.96
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	113,281.52
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	475,568.71
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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18 Glacier County
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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	415,673.48	0.00	0.00	0.00	
280	1XXX	2XX	38,327.07	0.00	0.00	10,539.64	
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	1,102.43	0.00	0.00	0.00	
280	1XXX	6XX	1,273.17	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	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	8,652.92	0.00	0.00	0.00	
Totals			465,029.07	0.00	0.00	10,539.64	475,568.71

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

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



Trustees' Financial Summary

FY2012-13

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18 Glacier County
0402 Cut Bank Elem

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	405,984.00	0.00	0.00	0.00	405,984.00
Buildings	952,937.00	0.00	2,693,053.00	0.00	3,645,990.00
Machinery and Equipment	918,302.00	0.00	197,600.00	0.00	1,115,902.00
Construction in Progress	674,624.00	0.00	0.00	674,624.00	0.00
Totals at Historical Cost	2,951,847.00	0.00	2,890,653.00	674,624.00	5,167,876.00
Less Accumulated Depreciation For:					
Improvement Accum	393,750.00	0.00	2,079.00	0.00	395,829.00
Building Accum	775,561.00	0.00	66,084.00	0.00	841,645.00
Machinery and Equipment Accum	626,294.00	0.00	98,884.00	0.00	725,178.00
Total Accumulated Depreciation	1,795,605.00	0.00	167,047.00	0.00	1,962,652.00
Governmental Activities, Capital Assets, net	1,156,242.00	0.00	2,723,606.00	674,624.00	3,205,224.00

* 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
Instruction (1XXX)	9,761.00	0.00	0.00
General Administration (23XX)	1,183.00	0.00	0.00
School Administration (24XX)	10,994.00	0.00	0.00
Operations and Maintenance (26XX)	7,523.00	0.00	0.00
Transportation (27XX)	71,192.00	0.00	0.00
Food Service (31XX)	10,997.00	0.00	0.00
Extracurricular (34XX, 35XX)	1,535.00	0.00	0.00
Unallocated	53,861.00	0.00	0.00
Total Depreciation for FY2013	167,046.00	0.00	0.00

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
Governmental Activities*							
Bonds							
08/18/2006	415,150.44	0.00	41,515.04	0.00	373,635.40	41,515.04	332,120.36
01/25/2012	2,500,000.00	0.00	75,000.00	0.00	2,425,000.00	105,000.00	2,320,000.00
Compensated Absences	298,857.00	0.00	0.00	45,313.00	253,544.00	0.00	253,544.00
Total Governmental Activity							
Long-Term Liabilities	3,214,007.44	0.00	116,515.04	45,313.00	3,052,179.40	146,515.04	2,905,664.36

* 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.