



Trustees' Financial Summary

FY2012-13

Submit ID: 0403-07308005

**18 Glacier County
0403 Cut Bank 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: 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 #
281	Special Education Block Grant	STATE		
327	Advancing Agriculture Education Program	STATE		NA
394	Vo Ed Family & Consumer Science	STATE		State
395	Vo Ed Tech Ed/Industrial Arts	STATE		State
396	Vo Ed Business/Marketing	STATE		State
451	Vo Ed Carl Perkins Basic Grant	FEDERAL	01804038113	84.048A



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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)	148,514.24	76,811.37	280,937.44	
02	Taxes Receivable - Real and Personal (120-149)	60,008.88	7,657.05	2,824.79	
03	Taxes Receivable - Protested (150-159)	121,892.30	16,076.05	6,228.39	
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	330,415.42	100,544.47	289,990.62	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	181,901.18	23,733.10	9,053.18	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	181,901.18	23,733.10	9,053.18	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	148,514.24	76,811.37	280,937.44	
52	TOTAL FUND BALANCE/EQUITY	148,514.24	76,811.37	280,937.44	
53	TOTAL LIABILITIES AND FUND BALANCE	330,415.42	100,544.47	289,990.62	



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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)		126,398.79	3,095.14	14,529.15
02	Taxes Receivable - Real and Personal (120-149)				1,114.50
03	Taxes Receivable - Protested (150-159)				2,165.88
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		126,398.79	3,095.14	17,809.53
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				3,280.38
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				3,280.38
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		126,398.79	3,095.14	14,529.15
52	TOTAL FUND BALANCE/EQUITY		126,398.79	3,095.14	14,529.15
53	TOTAL LIABILITIES AND FUND BALANCE		126,398.79	3,095.14	17,809.53



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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)	2,277.47			3,529.83
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	2,277.47			3,529.83
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	2,277.47			3,529.83
52	TOTAL FUND BALANCE/EQUITY	2,277.47			3,529.83
53	TOTAL LIABILITIES AND FUND BALANCE	2,277.47			3,529.83



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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)			186,812.87	
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			186,812.87	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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			186,812.87	
52	TOTAL FUND BALANCE/EQUITY			186,812.87	
53	TOTAL LIABILITIES AND FUND BALANCE			186,812.87	



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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)	54.77	346,365.25		34,028.07
02	Taxes Receivable - Real and Personal (120-149)	2,031.09			1,838.17
03	Taxes Receivable - Protested (150-159)	5,868.23			3,843.59
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	7,954.09	346,365.25		39,709.83
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	7,899.32			5,681.76
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	7,899.32			5,681.76
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	54.77	346,365.25		34,028.07
52	TOTAL FUND BALANCE/EQUITY	54.77	346,365.25		34,028.07
53	TOTAL LIABILITIES AND FUND BALANCE	7,954.09	346,365.25		39,709.83



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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)	96,300.11	74,968.10		
02	Taxes Receivable - Real and Personal (120-149)		1,209.59		
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	96,300.11	76,177.69		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		1,209.59		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		1,209.59		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	96,300.11	74,968.10		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	96,300.11	74,968.10		
53	TOTAL LIABILITIES AND FUND BALANCE	96,300.11	76,177.69		



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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)				
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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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)			193,597.05	
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			193,597.05	
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			193,597.05	
52	TOTAL FUND BALANCE/EQUITY			193,597.05	
53	TOTAL LIABILITIES AND FUND BALANCE			193,597.05	



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	121,988.48	254,980.84		
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	121,988.48	254,980.84		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)	121,988.48	254,980.84		
35	TOTAL LIABILITIES	121,988.48	254,980.84		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	121,988.48	254,980.84		



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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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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	929,852.09	965,210.05
1190 Penalties and Interest on Taxes	5,780.50	1,622.38
1510 Interest Earnings	3,453.49	1,257.12
3110 Direct State Aid	726,394.93	733,610.37
3111 Quality Educator	74,313.02	72,585.16
3112 At Risk Student	8,699.46	8,324.45
3113 Indian Education For All	4,447.20	4,365.60
3114 American Indian Achievement Gap	12,800.00	15,800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	35,597.67	33,491.92
3120 State Guaranteed Tax Base Aid	111,440.61	120,768.24
3444 State School Block Grant	130,565.40	143,010.18
3446 SB372 Block Grant Reimbursement	0.00	5,896.49
3460 Montana Oil and Gas Tax	53,000.00	76,000.00
7810 Education Jobs Fund	851.94	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,097,196.31	2,181,941.96

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	646,234.48	630,133.88
2XX Personal Services - Employee Benefits	119,522.64	104,381.68
4XX Purchased Property Services	2,667.50	899.20
5XX Other Purchased Services	577.20	1,265.46
6XX Supplies and Materials	19,827.62	15,877.67
810 Dues and Fees	4,465.40	2,000.50
21XX Support Services - Students		
1XX Personal Services - Salaries	12,455.26	12,312.03
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	117,019.28	124,314.16
2XX Personal Services - Employee Benefits	0.00	8,744.64
5XX Other Purchased Services	0.00	39.04
6XX Supplies and Materials	1,614.60	690.66
810 Dues and Fees	376.00	395.00
222X Educational Media Services		
1XX Personal Services - Salaries	28,828.45	29,383.16
2XX Personal Services - Employee Benefits	0.00	2,243.86
6XX Supplies and Materials	3,380.44	4,434.85
810 Dues and Fees	1,000.00	0.00
23XX Support Services - General Administration		



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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					
	23XX Support Services - General Administration					
			1XX Personal Services - Salaries	31,386.75	46,855.03	
			2XX Personal Services - Employee Benefits	31,398.14	27,011.00	
			3XX Purchased Professional and Technical Services	6,981.69	7,220.63	
			4XX Purchased Property Services	435.00	1,552.60	
			5XX Other Purchased Services	35,637.91	38,842.34	
			6XX Supplies and Materials	17,717.62	16,588.11	
			810 Dues and Fees	12,075.05	3,409.23	
		24XX Support Services - School Administration				
			1XX Personal Services - Salaries	115,656.65	122,542.23	
			2XX Personal Services - Employee Benefits	0.00	4,910.00	
			4XX Purchased Property Services	3,221.25	2,483.00	
			5XX Other Purchased Services	4,267.11	5,417.09	
			6XX Supplies and Materials	10,660.57	10,599.01	
			810 Dues and Fees	2,328.53	4,605.29	
		25XX Support Services - Business				
			1XX Personal Services - Salaries	64,371.21	68,118.99	
			2XX Personal Services - Employee Benefits	0.00	1,302.92	
			5XX Other Purchased Services	869.29	0.00	
			6XX Supplies and Materials	529.80	470.67	
			810 Dues and Fees	6,332.04	170.00	
		26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	123,492.39	131,898.06	
			2XX Personal Services - Employee Benefits	17,220.00	38,161.16	
			3XX Purchased Professional and Technical Services	8,491.00	3,432.46	
			4XX Purchased Property Services	206,159.73	197,691.68	
			5XX Other Purchased Services	155.40	436.47	
			6XX Supplies and Materials	21,906.07	16,219.77	
			7XX Property and Equipment Acquisition	13,370.00	0.00	
			810 Dues and Fees	97.00	526.00	
	280 Special Education - Local and State					
		1XXX Instruction				
			1XX Personal Services - Salaries	90,431.35	83,195.26	
			2XX Personal Services - Employee Benefits	9,840.00	14,569.43	
			5XX Other Purchased Services	1,651.33	407.51	
			6XX Supplies and Materials	1,398.70	358.85	
			810 Dues and Fees	292.00	324.00	
		62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	3,477.47	3,517.31	
	390 State Career & Technical Ed Entitlement - Undistributed					
		1XXX Instruction				
			1XX Personal Services - Salaries	143,649.97	148,759.59	
			2XX Personal Services - Employee Benefits	0.00	14,316.18	



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18 Glacier County
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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
390 State Career & Technical Ed Entitlement - Undistributed					
1XXX Instruction					
			4XX Purchased Property Services	735.00	665.00
			6XX Supplies and Materials	6,423.73	3,485.27
			810 Dues and Fees	880.38	1,119.09
710 School Sponsored Extracurricular Activities					
34XX Extracurricular - Activities					
			1XX Personal Services - Salaries	48,395.33	47,875.20
			5XX Other Purchased Services	19,055.60	11,594.46
			6XX Supplies and Materials	4,181.35	5,463.24
			810 Dues and Fees	10,335.40	6,720.49
720 School Sponsored Athletics					
35XX Extracurricular - Athletics					
			1XX Personal Services - Salaries	108,489.68	110,142.02
			3XX Purchased Professional and Technical Services	6,359.75	6,502.75
			4XX Purchased Property Services	2,071.55	1,446.95
			5XX Other Purchased Services	29,790.79	38,424.35
			6XX Supplies and Materials	25,847.67	28,962.86
			810 Dues and Fees	8,648.20	3,060.05
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,214,684.32	2,218,489.39

Schedule Of Changes Worksheet

Beginning Fund Balance					185,061.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,181,941.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,218,489.39	(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)					148,514.24	(5)



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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	119,197.56	138,188.56
1190 Penalties and Interest on Taxes	698.38	205.97
1510 Interest Earnings	706.83	381.05
2220 County On-Schedule Trans Reimb	35,174.28	35,522.19
3210 State On-Schedule Trans Reimb	35,174.28	35,522.19
3444 State School Block Grant	3,321.85	4,917.84
3446 SB372 Block Grant Reimbursement	0.00	756.20
3460 Montana Oil and Gas Tax	10,000.00	10,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	204,273.18	225,494.00

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	24,252.22	24,369.05
2XX Personal Services - Employee Benefits	0.00	440.42
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	5,438.63	5,295.08
2XX Personal Services - Employee Benefits	0.00	129.27
4XX Purchased Property Services	8,402.00	35.93
27XX Student Transportation Services		
1XX Personal Services - Salaries	95,817.69	95,260.94
2XX Personal Services - Employee Benefits	12,100.00	13,967.04
3XX Purchased Professional and Technical Services	724.00	378.00
4XX Purchased Property Services	22,508.97	19,197.35
5XX Other Purchased Services	15,157.04	15,926.45
6XX Supplies and Materials	41,311.07	37,276.03
810 Dues and Fees	8.00	50.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	225,719.62	212,325.56



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						63,642.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						225,494.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						212,325.56	(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)						76,811.37	(5)



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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	50,374.99	38,878.02
1190 Penalties and Interest on Taxes	326.53	83.47
1510 Interest Earnings	5,626.69	2,185.74
3460 Montana Oil and Gas Tax	1,000.00	1,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>57,328.21</u>	<u>42,147.23</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		
27XX Student Transportation Services		
6XX Supplies and Materials	0.00	1,017.58
7XX Property and Equipment Acquisition	0.00	296,400.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>297,417.58</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	536,207.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	42,147.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	297,417.58	(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)	280,937.44	(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	1,787.12	1,226.42
2240 County Retirement Distribution	249,632.20	250,144.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	251,419.32	251,370.46

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

PRC Program Function Object	2012 Value	2013 Value
180 Summer School		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,771.92	1,184.59
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	95,558.73	101,824.33
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	1,841.76	1,980.09
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	17,303.65	19,992.94
222X Educational Media Services		
2XX Personal Services - Employee Benefits	4,262.86	4,725.57
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	10,038.83	15,128.63
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	17,102.16	19,707.96
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	9,518.57	10,955.30
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	19,065.04	22,064.21
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	14,168.57	15,320.43
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	13,372.09	13,379.95
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	21,241.53	23,924.40
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,860.88	2,725.96
710 School Sponsored Extracurricular Activities		



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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
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits	7,156.22	7,699.57
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits	16,042.38	17,713.69
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				251,305.19	278,327.62

Schedule Of Changes Worksheet

Beginning Fund Balance						153,355.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						251,370.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						278,327.62	(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)						126,398.79	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Revenue	2013 Value
281 Special Education Block Grant	
5710 Special Education Resources Transferred from Other School Districts or Cooperatives	3,517.31
327 Advancing Agriculture Education Program	
3270 State - Advancing Agriculture Education	200.00
394 Vo Ed Family & Consumer Science	
3900 State Career & Technical Ed Entitlement	1,700.00
395 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	1,630.00
396 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	2,556.00
451 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	18,366.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	27,969.31

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

PRC Program Function Object	2013 Value
281 Special Education Block Grant	
280 Special Education - Local and State	
1XXX Instruction	
2XX Personal Services - Employee Benefits	3,517.31
327 Advancing Agriculture Education Program	
327 State - Advancing Agriculture Education	
1XXX Instruction	
5XX Other Purchased Services	1,063.04
6XX Supplies and Materials	2,027.10
810 Dues and Fees	639.00
327 Subtotal	3,729.14
394 Vo Ed Family & Consumer Science	
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences	
1XXX Instruction	
6XX Supplies and Materials	1,302.41
395 Vo Ed Tech Ed/Industrial Arts	
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts	
1XXX Instruction	
6XX Supplies and Materials	1,202.77
396 Vo Ed Business/Marketing	
392 State Career & Technical Ed Entitlement - Business	



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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
396	Vo Ed Business/Marketing			
	392	State Career & Technical Ed Entitlement - Business		
		1XXX	Instruction	
			5XX Other Purchased Services	1,205.80
			810 Dues and Fees	484.20
			396 Subtotal	<u>1,690.00</u>
451	Vo Ed Carl Perkins Basic Grant			
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant		
		1XXX	Instruction	
			5XX Other Purchased Services	1,979.27
			6XX Supplies and Materials	14,160.43
			810 Dues and Fees	2,226.30
			451 Subtotal	<u>18,366.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u><u>29,807.63</u></u>

Schedule Of Changes Worksheet

Beginning Fund Balance	4,933.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	27,969.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	29,807.63	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,095.14	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
281 Special Education Block Grant	3,517.31	3,517.31	0.00
327 Advancing Agriculture Education Program	200.00	3,729.14	-3,529.14
394 Vo Ed Family & Consumer Science	1,700.00	1,302.41	397.59
395 Vo Ed Tech Ed/Industrial Arts	1,630.00	1,202.77	427.23



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18 Glacier County
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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
396 Vo Ed Business/Marketing	2,556.00	1,690.00	866.00
451 Vo Ed Carl Perkins Basic Grant	18,366.00	18,366.00	0.00
Total	<u>27,969.31</u>	<u>29,807.63</u>	<u>-1,838.32</u>



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	16,085.53	18,374.46
1190 Penalties and Interest on Taxes	107.97	29.58
1340 Fees for Adult Education	155.00	110.00
1510 Interest Earnings	154.84	101.93
1900 Other Revenue from Local Sources	145.00	0.00
3460 Montana Oil and Gas Tax	2,500.00	2,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	19,148.34	21,115.97

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

PRC Program Function Object	2012 Value	2013 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	19,347.25	16,949.75
5XX Other Purchased Services	1,217.63	981.25
6XX Supplies and Materials	753.25	468.73
810 Dues and Fees	261.00	285.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	21,579.13	18,684.73

Schedule Of Changes Worksheet

Beginning Fund Balance	12,097.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	21,115.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	18,684.73	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	14,529.15	(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	2.86	4.68
1982 Summer Session - Driver's Education Fees	8,700.00	7,800.40
3260 State Driver's Education Reimbursement	3,539.41	3,781.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	12,242.27	11,586.59

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

PRC Program Function Object	2012 Value	2013 Value
180 Summer School		
1XXX Instruction		
1XX Personal Services - Salaries	11,983.01	7,365.63
4XX Purchased Property Services	315.00	600.00
6XX Supplies and Materials	1,047.82	943.00
810 Dues and Fees	0.00	450.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	13,345.83	9,358.63

Schedule Of Changes Worksheet

Beginning Fund Balance	49.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,586.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,358.63	(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)	2,277.47	(5)



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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	39.46	27.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	39.46	27.57

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	3,502.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	27.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,529.83	(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	2,798.32	3,624.32
1900 Other Revenue from Local Sources	1,329.52	560.51
4820 Federal Impact Aid - Title VIII	13,233.92	42,833.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	17,361.76	47,018.65

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		
5XX Other Purchased Services	1,796.93	2,740.16
6XX Supplies and Materials	3,996.02	19,956.87
23XX Support Services - General Administration		
6XX Supplies and Materials	185.00	0.00
810 Dues and Fees	0.00	700.00
26XX Operation and Maintenance of Plant Services		
440 Bldg & Grounds Repair and Main Services	0.00	22,100.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	1,996.51
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,977.95	47,493.54



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						187,287.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						47,018.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						47,493.54	(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)						186,812.87	(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	44,223.66	43,147.98
1190 Penalties and Interest on Taxes	168.78	56.00
1510 Interest Earnings	21.10	11.03
3281 State Technology Aid	1,830.52	1,804.06
3460 Montana Oil and Gas Tax	4,425.44	2,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	50,669.50	47,019.07

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	2,070.00	2,117.00
4XX Purchased Property Services	0.00	1,353.75
6XX Supplies and Materials	25,516.27	28,718.03
810 Dues and Fees	5,332.00	0.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	12,250.55	22,844.31
6XX Supplies and Materials	749.98	0.00
24XX Support Services - School Administration		
6XX Supplies and Materials	783.30	0.00
25XX Support Services - Business		
6XX Supplies and Materials	0.00	512.67
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	46,702.10	55,545.76



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

Schedule Of Changes Worksheet

Beginning Fund Balance						8,581.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						47,019.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						55,545.76	(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)						54.77	(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	469.24	1,516.98
1900 Other Revenue from Local Sources	7,360.61	22,944.24
3460 Montana Oil and Gas Tax	139,898.53	198,334.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	147,728.38	222,795.99

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	3,000.00
6XX Supplies and Materials	0.00	12,623.88
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	0.00	200.00
6XX Supplies and Materials	0.00	2,534.25
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	1,600.99
27XX Student Transportation Services		
6XX Supplies and Materials	0.00	2,000.00
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
6XX Supplies and Materials	0.00	2,200.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	24,159.12



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

Schedule Of Changes Worksheet

Beginning Fund Balance						147,728.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						222,795.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						24,159.12	(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)						346,365.25	(5)



Trustees' Financial Summary

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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	27,632.59	34,696.77
1190 Penalties and Interest on Taxes	179.26	50.02
1510 Interest Earnings	185.89	110.44
3120 State Guaranteed Tax Base Aid	2,324.44	501.85
3460 Montana Oil and Gas Tax	5,000.00	4,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	35,322.18	39,359.08

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
830 Special Assessments	9,110.90	9,110.90
840 Principal On Debt	31,450.85	31,450.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	40,561.75	40,561.75

Schedule Of Changes Worksheet

Beginning Fund Balance		35,230.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		39,359.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		40,561.75	(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)		34,028.07	(5)



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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	1,088.36	806.37
1900 Other Revenue from Local Sources	13,500.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	14,588.36	806.37

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		
6XX Supplies and Materials	0.00	7,799.95
23XX Support Services - General Administration		
6XX Supplies and Materials	2,749.00	6,272.52
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	12,378.00	1,805.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	15,127.00	15,877.47

Schedule Of Changes Worksheet

Beginning Fund Balance	111,371.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	806.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	15,877.47	(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)	96,300.11	(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	215.25	23.89
1190 Penalties and Interest on Taxes	74.42	21.41
1510 Interest Earnings	787.07	555.59
1900 Other Revenue from Local Sources	50.00	0.00
3445 State Combined Fund School Block Grant	11,244.28	13,090.08
3447 SB372 Combined Block Grant Reimbursement	0.00	874.56

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	12,371.02	14,565.53
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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	7,082.50	7,083.50
4XX Purchased Property Services	15,160.35	990.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	22,242.85	8,073.50
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Schedule Of Changes Worksheet

Beginning Fund Balance	68,476.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,565.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,073.50	(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)	74,968.10	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1700 Student Extracurricular Activity Receipts	247,346.06	276,016.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	247,346.06	276,016.82

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	245,455.33	247,238.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	245,455.33	247,238.85

Schedule Of Changes Worksheet

Beginning Fund Balance	164,819.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	276,016.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	247,238.85	(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)	193,597.05	(5)



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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	57,466.77	59,097.40
XX	39X 1XXX 112	Certified Teacher Staff Salaries	143,649.97	148,759.59
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	637,805.19	629,131.13
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	7,474.02	20,619.99
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	30.00	376.12
XX	XXX 26XX 41X	Energy Utility Services	100,472.26	141,380.60
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	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
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	1,520.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	31,977.69
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	31,977.69

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	10,658.52
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	46,047.64
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	104,044.87
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	83,195.26	0.00	0.00	0.00	
280	1XXX	2XX	14,569.43	0.00	0.00	1,996.51	
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	407.51	0.00	0.00	0.00	
280	1XXX	6XX	358.85	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	3,517.31	0.00	0.00	0.00	
Totals			102,048.36	0.00	0.00	1,996.51	104,044.87

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	230,491.00	0.00	0.00	0.00	230,491.00
Buildings	5,222,853.00	0.00	0.00	0.00	5,222,853.00
Machinery and Equipment	518,713.00	0.00	296,400.00	0.00	815,113.00
Totals at Historical Cost	5,972,057.00	0.00	296,400.00	0.00	6,268,457.00
Less Accumulated Depreciation For:					
Improvement Accum	226,491.00	0.00	0.00	0.00	226,491.00
Building Accum	4,080,870.00	0.00	101,975.00	0.00	4,182,845.00
Machinery and Equipment Accum	364,607.00	0.00	80,136.00	0.00	444,743.00
Total Accumulated Depreciation	4,671,968.00	0.00	182,111.00	0.00	4,854,079.00
Governmental Activities, Capital Assets, net	1,300,089.00	0.00	114,289.00	0.00	1,414,378.00

* 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)	102,129.00	0.00	0.00
General Administration (23XX)	789.00	0.00	0.00
School Administration (24XX)	4,461.00	0.00	0.00
Operations and Maintenance (26XX)	3,669.00	0.00	0.00
Transportation (27XX)	68,045.00	0.00	0.00
Food Service (31XX)	1,046.00	0.00	0.00
Extracurricular (34XX, 35XX)	1,973.00	0.00	0.00
Total Depreciation for FY2013	182,112.00	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	314,508.52	0.00	31,450.85	0.00	283,057.67	31,450.85	251,606.82
Compensated Absences	127,883.00	0.00	0.00	22,750.00	105,133.00	0.00	105,133.00
Total Governmental Activity							
Long-Term Liabilities	442,391.52	0.00	31,450.85	22,750.00	388,190.67	31,450.85	356,739.82

* 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.