



# Trustees' Financial Summary

FY2002-03

Submit ID: 0404-3833333

18 Glacier County

0404 East Glacier Park Elem

### Due Dates:

Trustees' Financial Summary due to County Superintendent ..... August 15

Trustees' Financial Summary due to Office of Public Instruction ..... 2nd Monday in September

*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 for state and federal programs.*

## Certification

**Business Manager/Clerk** Joni Woldstad

Phone #: (406) 226-5543

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees** Roberta Marceau

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent** Jetta Johnson

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

## Software

Accounting Package: Foxie Lady

For FY03 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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<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
110	Local Foods	LOCAL		
111	Miscellaneous Local	LOCAL		
150	Local School to Work Fish Program	LOCAL		
160	Laur Bush/Donation/Local	LOCAL		
250	Local 250	LOCAL		
412	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A020908	84.358A
413	Title VII, Indian Education	FEDERAL	SO60A021010	84.060
420	Title I, Part A, Improving Basic Programs	FEDERAL	18-04043103	84.010A
422	Title I, Part A, Improvement Grants	FEDERAL	18-04043703	84.010A
430	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	18-04041403	84.367
431	Title II, Part D, Ed Technology	FEDERAL	18-04046003	84.318
433	Title IV, Part A, Safe & Drug-Free	FEDERAL	18-04041603	84.186A
435	Title V, Part A, Innovative Programs	FEDERAL	18-04043903	84.298
456	IDEA-B (Trans from Coop)	FEDERAL	18-04007703ALLO	84.027A



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	21,533.78	84,989.53		7,660.17
02	Taxes Receivable - Real and Personal (120-149)	31,088.37	1,330.64		
03	Taxes Receivable - Protested (150-159)	.01			
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>52,622.16</b>	<b>86,320.17</b>		<b>7,660.17</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				163.98
25	Deferred Revenue (680)	31,088.38	1,330.64		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>31,088.38</b>	<b>1,330.64</b>		<b>163.98</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	21,533.78	84,989.53		7,496.19
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>21,533.78</b>	<b>84,989.53</b>		<b>7,496.19</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>52,622.16</b>	<b>86,320.17</b>		<b>7,660.17</b>



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		42,351.79	11,663.06	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>		42,351.79	11,663.06	
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		42,351.79	11,663.06	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		42,351.79	11,663.06	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		42,351.79	11,663.06	

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			94,706.96	
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)			374.00	
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>95,080.96</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			235.88	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			<b>235.88</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			94,845.08	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>94,845.08</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>95,080.96</b>	

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	952.96	1,794.46		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>952.96</b>	<b>1,794.46</b>		
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	952.96	1,794.46		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>952.96</b>	<b>1,794.46</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>952.96</b>	<b>1,794.46</b>		

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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		289.63		
02	Taxes Receivable - Real and Personal (120-149)		1,675.54		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>		1,965.17		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		1,675.54		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		1,675.54		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		289.63		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		289.63		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		1,965.17		

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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			5,654.61	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			5,654.61	
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)			5,654.61	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			5,654.61	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			5,654.61	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	14,330.48	19,783.28		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>14,330.48</b>	<b>19,783.28</b>		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	14,330.48	19,783.28		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	<b>14,330.48</b>	<b>19,783.28</b>		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>14,330.48</b>	<b>19,783.28</b>		



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - A FUND (90)	AGENCY - B FUND (91)	AGENCY - C FUND (92)	AGENCY - D FUND (93)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
<b>ASSETS AND OTHER DEBITS</b>					
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)				
10	Land and Land Improvements (311-322)			1,000.00	
11	Buildings and Building Improvements (331 & 332)			71,975.46	
12	Machinery and Equipment (341 & 342)			42,692.29	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				
15	Amounts to be Provided (404-406)				12,943.11
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>115,667.75</b>	<b>12,943.11</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
27	Bonds Payable - Noncurrent (710)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				12,943.11
35	<b>TOTAL LIABILITIES</b>				<b>12,943.11</b>
<b>FUND BALANCE/EQUITY</b>					
49	Investments in General Fixed Assets (910-918)			115,667.75	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>115,667.75</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>115,667.75</b>	<b>12,943.11</b>



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## 01 - General Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	106,025.52	0.00
1111 District Levy - Real Property	0.00	103,817.76
1112 District Levy - Personal Property	0.00	2,027.97
1113 District Levy - Heavy Motor Vehicles	0.00	3.39
1114 District Levy - Pers Prop/Mobile Homes	0.00	694.09
1190 Penalties and Interest on Taxes	649.14	975.68
1510 Interest Earnings	1,464.27	1,091.03
1900 Other Revenue from Local Sources	0.00	10.00
3110 Direct State Aid	97,442.33	107,980.36
3115 State Spec Ed Allowable Cost Pymt to Districts	19,274.99	22,856.79
3120 State Guaranteed Tax Base Aid	14,726.58	6,530.22
3440 State HB20/SB417 Prop Tax Reimb	4,863.64	3,534.76
3444 State School Block Grant	30,200.81	29,433.03
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>274,647.28</b>	<b>278,955.08</b>

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	94,738.77	81,079.77
2XX Personal Services - Employee Benefits	19,130.91	14,705.91
6XX Supplies and Materials	7,673.34	3,500.00
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	728.00	0.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	43,180.73	45,520.84
2XX Personal Services - Employee Benefits	6,637.37	7,210.15
25XX Support Services - Business		
1XX Personal Services - Salaries	1,614.08	20,092.74
2XX Personal Services - Employee Benefits	1,107.02	889.98
5XX Other Purchased Services	107.54	173.19
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	27,743.18	29,776.42
2XX Personal Services - Employee Benefits	7,592.74	8,184.25
4XX Purchased Property Services	889.25	838.97
6XX Supplies and Materials	755.99	1,257.90



# Trustees' Financial Summary

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18 Glacier County

0404 East Glacier Park Elem

## 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	34,824.75	29,645.03
		2XX	Personal Services - Employee Benefits	6,631.91	7,152.59
291	Federal Title I Grant - Educationally Deprived/Compensat				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	24.47	0.00
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	765.88
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	22,316.16	24,872.51
		2XX	Personal Services - Employee Benefits	919.93	7,786.44
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>276,616.14</u>	<u>283,452.57</u>

### Schedule of Changes Worksheet

Beginning Fund Balance					26,031.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					278,955.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					283,452.57	(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)					21,533.78	(5)

# Trustees' Financial Summary

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## 10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	542.67	0.00
1111	District Levy - Real Property	0.00	165.23
1113	District Levy - Heavy Motor Vehicles	0.00	0.30
1114	District Levy - Pers Prop/Mobile Homes	0.00	4.66
1190	Penalties and Interest on Taxes	48.89	49.27
1510	Interest Earnings	2,512.49	3,166.27
3440	State HB20/SB417 Prop Tax Reimb	0.00	634.08
3444	State School Block Grant	2,499.77	2,436.22
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>5,603.82</u>	<u>6,456.03</u>

### Schedule of Changes Worksheet

Beginning Fund Balance				78,533.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				6,456.03	(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)				84,989.53	(5)



# Trustees' Financial Summary

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## 12 - School Food Services Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	0.00	189.03
1636	Summer Program - Adult Sales	13.75	52.25
3220	State Food Services Match	134.00	0.00
4550	Federal Child Nutrition	19,455.67	20,315.64
4555	School Foods Summer Program - 10.559	3,029.00	1,939.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>22,632.42</u>	<u>22,495.92</u>

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

PRC Program Function Object		2002 Value	2003 Value
910	Food Services		
	31XX Food Services		
	6XX Supplies and Materials	21,022.48	20,266.99
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>21,022.48</u>	<u>20,266.99</u>

### Schedule of Changes Worksheet

Beginning Fund Balance				5,267.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				22,495.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				20,266.99	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				7,496.19	(5)



# Trustees' Financial Summary

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## 14 - Retirement Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	1,635.27	1,451.21
2240 County Retirement Distribution	50,786.73	44,778.67
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>52,422.00</b>	<b>46,229.88</b>

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	14,402.70	14,214.88
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	6,823.73	7,196.75
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	5,364.93	5,885.16
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	4,196.22	4,507.26
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	6,633.99	5,488.98
291 Federal Title I Grant - Educationally Deprived/Compensat		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,707.26	0.00
299 Miscellaneous OPI and Non-OPI Federal Grants/Loans		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,714.77	0.00
420 Title I, Part A, Improving Basic Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	3,960.46
422 Title I, Part A, Improvement Grants		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	478.00
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	125.46	91.85



# Trustees' Financial Summary

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## 14 - Retirement Fund

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

PRC Program Function Object	2002 Value	2003 Value
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	3,352.27	3,740.74
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	46,321.33	45,564.08

### Schedule of Changes Worksheet

Beginning Fund Balance	41,685.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	46,229.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	45,564.08	(3)
Increase/Decrease of Reserve for Inventories		
This Year                   0.00 Less Last Year                   0.00                   (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                   0.00 Less Last Year                   0.00                   (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	42,351.79	(5)



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
<b>110 Local Foods</b>	
1900 Other Revenue from Local Sources	300.00
<b>111 Miscellaneous Local</b>	
1900 Other Revenue from Local Sources	2,360.50
<b>150 Local School to Work Fish Program</b>	
1900 Other Revenue from Local Sources	2,064.54
<b>160 Laur Bush/Donation/Local</b>	
1920 Contributions/Donations from Private Sources	5,000.00
<b>250 Local 250</b>	
1900 Other Revenue from Local Sources	815.00
<b>412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	10,852.00
<b>413 Title VII, Indian Education</b>	
4130 Title VII Indian Education	11,187.00
<b>420 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	21,277.00
<b>422 Title I, Part A, Improvement Grants</b>	
4220 Title I, Part A, Improvement Grants	10,000.00
<b>430 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	7,982.00
<b>431 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	935.00
<b>433 Title IV, Part A, Safe &amp; Drug-Free</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	993.00
<b>435 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	898.00
<b>456 IDEA-B (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	12,286.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	86,950.04

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

PRC Program Function Object	2003 Value
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# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
<b>110 Local Foods</b>	
910 Food Services	
31XX Food Services	
6XX Supplies and Materials	152.38
<b>111 Miscellaneous Local</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
8XX Other Expenditures	100.00
<b>150 Local School to Work Fish Program</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	359.16
6XX Supplies and Materials	665.60
8XX Other Expenditures	71.89
<b>150 Subtotal</b>	1,096.65
<b>412 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	10,852.00
<b>413 Title VII, Indian Education</b>	
413 Title VII Indian Education	
1XXX Instruction	
1XX Personal Services - Salaries	11,187.00
<b>420 Title I, Part A, Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	20,213.00
5XX Other Purchased Services	1,064.00
<b>420 Subtotal</b>	21,277.00
<b>422 Title I, Part A, Improvement Grants</b>	
422 Title I, Part A, Improvement Grants	
1XXX Instruction	
1XX Personal Services - Salaries	4,095.90



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
422 Title I, Part A, Improvement Grants	
1XXX Instruction	
6XX Supplies and Materials	5,904.10
<b>422 Subtotal</b>	10,000.00
<b>430 Title II, Part A, Teacher/Principal Train/Recruit</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
3XX Purchased Professional and Technical Services	927.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	5,578.86
<b>430 Subtotal</b>	6,505.86
<b>431 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
5XX Other Purchased Services	296.00
6XX Supplies and Materials	639.00
<b>431 Subtotal</b>	935.00
<b>433 Title IV, Part A, Safe &amp; Drug-Free</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
6XX Supplies and Materials	993.00
<b>435 Title V, Part A, Innovative Programs</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	898.00
<b>456 IDEA-B (Trans from Coop)</b>	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
6XX Supplies and Materials	12,286.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      76,282.89



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					995.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					86,950.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					76,282.89	(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)					11,663.06	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
110 Local Foods	300.00	152.38	147.62
111 Miscellaneous Local	2,360.50	100.00	2260.50
150 Local School to Work Fish Program	2,064.54	1096.65	967.89
160 Laur Bush/Donation/Local	5,000.00	0.00	5000.00
250 Local 250	815.00	0.00	815.00
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	10,852.00	10852.00	.00
413 Title VII, Indian Education	11,187.00	11187.00	.00
420 Title I, Part A, Improving Basic Programs	21,277.00	21277.00	.00
422 Title I, Part A, Improvement Grants	10,000.00	10000.00	.00
430 Title II, Part A, Teacher/Principal Train/Recruit	7,982.00	6505.86	1476.14
431 Title II, Part D, Ed Technology	935.00	935.00	.00
433 Title IV, Part A, Safe & Drug-Free	993.00	993.00	.00
435 Title V, Part A, Innovative Programs	898.00	898.00	.00
456 IDEA-B (Trans from Coop)	12,286.00	12286.00	.00
<b>Total</b>	<u>86,950.04</u>	<u>76,282.89</u>	<u>10,667.15</u>



# Trustees' Financial Summary

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## 26 - Impact Aid Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	6,519.25	6,410.47
4820	Federal Impact Aid - Title VIII	33,055.71	14,444.98
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>39,574.96</u>	<u>20,855.45</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	0.00	2,664.93
2XX	Personal Services - Employee Benefits	379.76	0.00
3XX	Purchased Professional and Technical Services	191.73	200.00
5XX	Other Purchased Services	33.60	347.92
6XX	Supplies and Materials	7,858.57	6,986.92
810	Dues and Fees	40.00	0.00
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	205.92	185.40
3XX	Purchased Professional and Technical Services	3,068.75	2,882.75
5XX	Other Purchased Services	5,658.53	6,777.96
6XX	Supplies and Materials	443.45	644.24
810	Dues and Fees	74.00	0.00
24XX	Support Services - School Administration		
5XX	Other Purchased Services	0.00	6.00
6XX	Supplies and Materials	82.20	3.00
25XX	Support Services - Business		
1XX	Personal Services - Salaries	33,855.15	18,779.10
2XX	Personal Services - Employee Benefits	5,529.92	6,273.20
4XX	Purchased Property Services	600.00	0.00
5XX	Other Purchased Services	7,772.84	8,377.56
6XX	Supplies and Materials	2,065.85	1,058.87
810	Dues and Fees	430.85	0.00
8XX	Other Expenditures	0.00	588.85
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	14,103.09	16,249.95
5XX	Other Purchased Services	0.00	383.00
6XX	Supplies and Materials	6,793.58	6,632.51
810	Dues and Fees	46.00	46.00



# Trustees' Financial Summary

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## 26 - Impact Aid Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	8,245.97	5,074.79
		6XX	Supplies and Materials	0.00	482.72
		810	Dues and Fees	20.00	20.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	1,661.13	1,661.13
291	Federal Title I Grant - Educationally Deprived/Compensat				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	3,888.00	0.00
		2XX	Personal Services - Employee Benefits	6,562.05	0.00
		5XX	Other Purchased Services	208.00	0.00
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	4,838.00
		2XX	Personal Services - Employee Benefits	0.00	6,301.09
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	900.00	900.00
		5XX	Other Purchased Services	404.29	0.00
		6XX	Supplies and Materials	94.00	261.16
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	3,209.88	0.00
		4XX	Purchased Property Services	251.25	0.00
		5XX	Other Purchased Services	0.00	196.00
		6XX	Supplies and Materials	202.49	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>114,880.85</u>	<u>98,823.05</u>



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## 26 - Impact Aid Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					172,812.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					20,855.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					98,823.05	(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)					94,845.08	(5)



# Trustees' Financial Summary

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## 28 - Technology Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	37.72
3281 State Technology Aid	50.98	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	50.98	37.72

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	968.11	98.71
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	968.11	98.71

## Schedule of Changes Worksheet

Beginning Fund Balance	1,013.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	37.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	98.71	(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)	952.96	(5)



# Trustees' Financial Summary

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## 29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	25.38
3282 State Flexibility Fund Allocation	0.00	1,769.08
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	1,794.46

### Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,794.46	(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)	1,794.46	(5)



# Trustees' Financial Summary

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## 61 - Building Reserve Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	0.00	17,886.46
1112 District Levy - Personal Property	0.00	115.66
1190 Penalties and Interest on Taxes	0.00	13.13
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	18,015.25

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	16,700.00
6XX Supplies and Materials	0.00	1,025.62
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	17,725.62

## Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18,015.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	17,725.62	(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)		289.63 (5)



# Trustees' Financial Summary

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## 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2002 Value	2003 Value
1700 Student Extracurricular Activity Receipts	17,400.00	15,744.72
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	17,400.00	15,744.72

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

PRC Program Function Object	2002 Value	2003 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	15,753.79	16,180.90
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	15,753.79	16,180.90

## Schedule of Changes Worksheet

Beginning Fund Balance	6,090.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,744.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	16,180.90	(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)	5,654.61	(5)



# Trustees' Financial Summary

**FY2002-03**

**Submit ID: 0404-3833333**

**18 Glacier County**

**0404 East Glacier Park Elem**

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2002 Value</b>	<b>2003 Value</b>
XX	XXX 26XX	41X Energy Utility Services	10,125.64	33,788.92
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	0.00



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## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	6,893.58
b. Related Services Block Grant Entitlement	2297.67
c. Total Entitlements Subject to Reversion	9,191.25

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	12,224.36
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	44,016.26
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, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

All MAEFAIRS filers and paper filers must record the following adjusting entry in your General Fund as of 06/30:

<u>General Ledger</u>	<u>Debit</u>	<u>Credit</u>
X01-402 Revenue	0.00	
X01-680 Deferred Revenue		0.00

A Special Education Reversion Amount greater than zero on line (g) above reduces revenue 3115-State Special Education Allowable Cost Payment to Districts recorded in the Trustees' Financial Summary (TFS) General Fund (Fund 01). MAEFAIRS records the reduction of special education revenue on the TFS, however, paper filers must make the following adjusting entry on their books.

### Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
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Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

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



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## 18 Glacier County

### 0404 East Glacier Park Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	29,645.03	0.00	0.00	5,074.79	
280	1XXX	2XX	7,152.59	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	0.00	0.00	482.72	
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	0.00	0.00	0.00	1,661.13	
<b>Totals</b>			36,797.62	0.00	0.00	7,218.64	44,016.26



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*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 FY03.*