



Trustees' Financial Summary

FY2011-12

Submit ID: 0404-47350006

18 Glacier County

0404 East Glacier Park Elem

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk: Joni Woldstad

Phone #: (406) 226-5543

(Signature)

(Date)

Chair, Board of Trustees: Brian Gallup

(Signature)

(Date)

County Superintendent: Darryl Omsberg

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY12 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 #
110	Local School-110	LOCAL	Local	Local
111	Miscellaneous Local-111	LOCAL	Local	
112	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A100908	84.358A
120	Local School-120	LOCAL	Local	
150	Local School-150	LOCAL	Local	
160	Crayola Grant	LOCAL	Local	Local
212	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A110908	84.358A
250	Local School-250	LOCAL	Local	
366	State OTO Capital Invest & Deferred Maintenance	STATE	18-0404-366-08	state
368	Miscellaneous State Grant	STATE	18-0404-368-08	State
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A090908	84.358A
413	Title VII, Indian Education	FEDERAL	S060111010	84.060
456	IDEA Part B	FEDERAL	18-0312-7712	84.027
457	IDEA Preschool	FEDERAL	18-0312-7712	84.173A
465	Miscellaneous Federal Grant thru OPI	FEDERAL	18-0404XX06	unknown
494	Title I - Schoolwide	FEDERAL	18-0404-3112	Federal



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	50,818.27	41,779.90		845.88
02	Taxes Receivable - Real and Personal (120-149)	77,195.30	6,767.74		
03	Taxes Receivable - Protested (150-159)	31,389.42	5,065.90		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				22.21
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	159,402.99	53,613.54		868.09
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	108,584.72	11,833.64		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	108,584.72	11,833.64		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	50,818.27	41,779.90		868.09
52	TOTAL FUND BALANCE/EQUITY	50,818.27	41,779.90		868.09
53	TOTAL LIABILITIES AND FUND BALANCE	159,402.99	53,613.54		868.09



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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)		35,936.04	9,750.93	
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		35,936.04	9,750.93	
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		35,936.04	9,750.93	
52	TOTAL FUND BALANCE/EQUITY		35,936.04	9,750.93	
53	TOTAL LIABILITIES AND FUND BALANCE		35,936.04	9,750.93	



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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)				
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				
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				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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)			69,421.05	
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)			374.00	
20	TOTAL ASSETS AND OTHER DEBITS			69,795.05	
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)				
48	Fund Balance for Budget			69,795.05	
52	TOTAL FUND BALANCE/EQUITY			69,795.05	
53	TOTAL LIABILITIES AND FUND BALANCE			69,795.05	



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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)	2,952.17	403.57		
02	Taxes Receivable - Real and Personal (120-149)		1,081.31		
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	2,952.17	1,484.88		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		1,081.31		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES		1,081.31		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	2,952.17	403.57		
52	TOTAL FUND BALANCE/EQUITY	2,952.17	403.57		
53	TOTAL LIABILITIES AND FUND BALANCE	2,952.17	1,484.88		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		129,210.78		
02	Taxes Receivable - Real and Personal (120-149)		12,117.51		
03	Taxes Receivable - Protested (150-159)		7,914.94		
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		149,243.23		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		20,032.45		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		20,032.45		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget		129,210.78		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		129,210.78		
53	TOTAL LIABILITIES AND FUND BALANCE		149,243.23		



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Balance Sheet

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



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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)			6,564.08	
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			6,564.08	
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			6,564.08	
52	TOTAL FUND BALANCE/EQUITY			6,564.08	
53	TOTAL LIABILITIES AND FUND BALANCE			6,564.08	



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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)	449.25	20,706.60		
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	449.25	20,706.60		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	449.25	20,706.60		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	449.25	20,706.60		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	449.25	20,706.60		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		757.33		
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		757.33		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)		757.33		
35	TOTAL LIABILITIES		757.33		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		757.33		



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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	164,487.98	167,588.43
1112 District Levy - Personal Property	476.99	1,436.63
1114 District Levy - Pers Prop/Mobile Homes	1,857.23	1,553.24
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	6,755.85	3,643.90
1190 Penalties and Interest on Taxes	946.66	1,998.71
1510 Interest Earnings	809.50	459.13
3110 Direct State Aid	91,904.24	105,331.54
3111 Quality Educator	12,882.87	12,493.49
3112 At Risk Student	0.00	3,823.71
3113 Indian Education For All	918.00	877.20
3114 American Indian Achievement Gap	7,200.00	7,400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	16,471.34	15,654.97
3120 State Guaranteed Tax Base Aid	0.00	2,036.70
3444 State School Block Grant	31,678.75	31,678.75
3460 Montana Oil and Gas Tax	0.00	223.35
3730 HB645 State Special Education Allowable Costs	382.23	0.00
7800 ARRA - State Fiscal Stabilization Fund	10,370.24	0.00
7810 Education Jobs Fund	8,668.24	123.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	355,810.12	356,323.29

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	152,354.31	139,291.90
2XX Personal Services - Employee Benefits	22,911.16	34,405.78
6XX Supplies and Materials	0.00	60.98
22XX Educational Media Services		
3XX Purchased Professional and Technical Services	0.00	551.00
23XX Support Services - General Administration		
5XX Other Purchased Services	4,238.00	4,426.00
6XX Supplies and Materials	0.00	66.85
810 Dues and Fees	0.00	858.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	12,959.38	13,560.08
2XX Personal Services - Employee Benefits	79.52	54.25
25XX Support Services - Business		
1XX Personal Services - Salaries	22,674.16	41,608.53
2XX Personal Services - Employee Benefits	170.18	735.33



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
		25XX Support Services - Business			
			5XX Other Purchased Services	114.04	1,343.30
			6XX Supplies and Materials	49.84	0.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	37,174.90	38,387.57
			2XX Personal Services - Employee Benefits	10,835.58	8,583.16
			3XX Purchased Professional and Technical Services	0.00	55.65
			4XX Purchased Property Services	990.58	1,288.87
			6XX Supplies and Materials	911.83	1,399.97
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	26,526.19	29,423.20
			2XX Personal Services - Employee Benefits	231.93	158.64
			6XX Supplies and Materials	345.81	0.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	3,675.14	3,675.32
			2XX Personal Services - Employee Benefits	24.87	18.33
			3XX Purchased Professional and Technical Services	4,678.82	2,280.27
			5XX Other Purchased Services	73.00	0.00
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			6XX Supplies and Materials	103.65	436.76
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	0.00	11.48
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	10,370.24	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	8,668.24	0.00
			2XX Personal Services - Employee Benefits	0.00	123.54
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	27,622.26	28,293.12
			2XX Personal Services - Employee Benefits	2,197.11	1,615.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>349,980.74</u>	<u>352,713.54</u>



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						47,208.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						356,323.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						352,713.54	(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)						50,818.27	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	25,603.65	26,738.88
1112 District Levy - Personal Property	66.62	235.94
1114 District Levy - Pers Prop/Mobile Homes	263.99	254.33
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	209.30	562.30
1190 Penalties and Interest on Taxes	112.61	214.38
1510 Interest Earnings	585.28	234.32
3444 State School Block Grant	1,311.05	1,311.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	28,152.50	29,551.20

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

PRC Program Function Object	2011 Value	2012 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	51,251.95	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	51,251.95	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		12,228.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		29,551.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00	(4)
		41,779.90	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	31.02	16.70
3220 State Food Services Match	0.00	22.21
4550 Federal Child Nutrition	21,797.42	14,183.79
4552 Fresh Fruit And Vegetable	0.00	2,295.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	21,828.44	16,518.15

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

PRC Program Function Object	2011 Value	2012 Value
460 Fresh Fruit And Vegetable		
31XX Food Services		
6XX Supplies and Materials	0.00	2,364.83
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	21,928.32	16,389.39
810 Dues and Fees	85.00	85.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	22,013.32	18,839.22

Schedule Of Changes Worksheet

Beginning Fund Balance		3,189.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		16,518.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		18,839.22	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		868.09	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	589.76	387.05
2240 County Retirement Distribution	59,268.60	57,400.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	59,858.36	57,787.05

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	26,130.75	26,390.19
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	2,171.77	2,274.41
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	11,568.14	12,063.60
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	5,834.23	6,035.70
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,292.46	4,286.88
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	271.62	277.20
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	412.20	369.00
780 ARRA - State Fiscal Stabilization Fund		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,665.87	0.00
781 Education Jobs Fund		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,395.37	0.00
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	4,298.02	4,453.36
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	58,040.43	56,150.34



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						34,299.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						57,787.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						56,150.34	(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)						35,936.04	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Revenue	2012 Value
112 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	9,689.00
160 Crayola Grant	
1900 Other Revenue from Local Sources	86.46
250 Local School-250	
1900 Other Revenue from Local Sources	435.00
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	6,822.72
413 Title VII, Indian Education	
4130 Title VII Indian Education	8,351.00
456 IDEA Part B	
5700 Resources Transferred from Other School Districts or Cooperatives	15,377.00
457 IDEA Preschool	
5700 Resources Transferred from Other School Districts or Cooperatives	158.00
494 Title I - Schoolwide	
4940 Schoolwide Program	37,987.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	78,906.18

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

PRC Program Function Object	2012 Value
112 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	5,707.84
2XX Personal Services - Employee Benefits	3,981.16
112 Subtotal	9,689.00
120 Local School-120	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	10,193.25
2XX Personal Services - Employee Benefits	56.37
120 Subtotal	10,249.62
250 Local School-250	
1XX Regular Education Programs - Elementary/Secondary	
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	750.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2012 Value
412 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	5,707.84
2XX Personal Services - Employee Benefits	1,114.88
	6,822.72
412 Subtotal	
413 Title VII, Indian Education	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	7,138.34
2XX Personal Services - Employee Benefits	1,212.66
	8,351.00
413 Subtotal	
456 IDEA Part B	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	3,624.86
2XX Personal Services - Employee Benefits	611.29
3XX Purchased Professional and Technical Services	1,067.50
5XX Other Purchased Services	130.89
6XX Supplies and Materials	9,942.46
	15,377.00
456 Subtotal	
457 IDEA Preschool	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	158.00
494 Title I - Schoolwide	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	25,850.00
2XX Personal Services - Employee Benefits	10,238.99
5XX Other Purchased Services	1,898.01
	37,987.00
494 Subtotal	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	89,384.34



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						20,229.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						78,906.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						89,384.34	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						9,750.93	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
112 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	9,689.00	9,689.00	0.00
120 Local School-120	0.00	10,249.62	-10,249.62
160 Crayola Grant	86.46	0.00	86.46
250 Local School-250	435.00	750.00	-315.00
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	6,822.72	6,822.72	0.00
413 Title VII, Indian Education	8,351.00	8,351.00	0.00
456 IDEA Part B	15,377.00	15,377.00	0.00
457 IDEA Preschool	158.00	158.00	0.00
494 Title I - Schoolwide	37,987.00	37,987.00	0.00
Total	<u>78,906.18</u>	<u>89,384.34</u>	<u>-10,478.16</u>



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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	1,360.52	1,213.69
4820 Federal Impact Aid - Title VIII	52,746.13	63,042.48
9710 Residual Equity Transfers In	82,581.33	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	136,687.98	64,256.17

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	14,793.98	14,652.08
2XX Personal Services - Employee Benefits	94.18	32.60
3XX Purchased Professional and Technical Services	0.00	75.00
5XX Other Purchased Services	0.00	618.00
6XX Supplies and Materials	2,298.05	2,221.35
23XX Support Services - General Administration		
1XX Personal Services - Salaries	349.17	345.00
2XX Personal Services - Employee Benefits	2.48	1.98
3XX Purchased Professional and Technical Services	817.00	4,000.00
5XX Other Purchased Services	4,931.79	0.00
6XX Supplies and Materials	210.80	98.15
810 Dues and Fees	1,710.50	350.00
24XX Support Services - School Administration		
810 Dues and Fees	405.00	405.00
25XX Support Services - Business		
1XX Personal Services - Salaries	46,227.74	29,590.82
2XX Personal Services - Employee Benefits	5,701.90	5,082.01
5XX Other Purchased Services	2,616.03	4,075.55
6XX Supplies and Materials	110.16	622.59
810 Dues and Fees	120.00	0.00
8XX Other Expenditures	0.00	520.85
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	954.99	100.50
440 Bldg & Grounds Repair and Main Services	10,393.03	0.00
4XX Purchased Property Services	0.00	12,371.19
5XX Other Purchased Services	514.00	0.00
6XX Supplies and Materials	4,453.47	7,996.03
810 Dues and Fees	35.00	66.00
280 Special Education - Local and State		
1XXX Instruction		
3XX Purchased Professional and Technical Services	0.00	30.00



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	280	Special Education - Local and State			
		1XXX Instruction			
			6XX Supplies and Materials	0.00	359.62
	720	School Sponsored Athletics			
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	3,000.00	3,292.00
			2XX Personal Services - Employee Benefits	17.71	4.87
			5XX Other Purchased Services	0.00	327.00
	910	Food Services			
		31XX Food Services			
			4XX Purchased Property Services	0.00	251.25
			5XX Other Purchased Services	0.00	72.00
			6XX Supplies and Materials	25.92	3,502.87
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				99,782.90	91,064.31

Schedule Of Changes Worksheet

Beginning Fund Balance					96,603.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					64,256.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					91,064.31	(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)					69,795.05	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	54.11	28.37
3281 State Technology Aid	303.47	295.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	357.58	324.15

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	0.00	389.79
5XX Other Purchased Services	112.14	101.90
6XX Supplies and Materials	60.00	16.99
25XX Support Services - Business		
5XX Other Purchased Services	10.08	101.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	182.22	610.58

Schedule Of Changes Worksheet

Beginning Fund Balance						3,238.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						324.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						610.58	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
							0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,952.17	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	536.80	1.32
1900 Other Revenue from Local Sources	0.00	364.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	536.80	365.38

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
4XX Purchased Property Services	325.00	0.00
6XX Supplies and Materials	121.92	0.00
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	4,000.00	0.00
25XX Support Services - Business		
5XX Other Purchased Services	1,270.13	0.00
6XX Supplies and Materials	730.06	0.00
8XX Other Expenditures	444.05	0.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	4,355.57	0.00
6XX Supplies and Materials	1,970.66	0.00
8XX Other Expenditures	31.00	0.00
910 Food Services		
31XX Food Services		
4XX Purchased Property Services	251.25	0.00
6XX Supplies and Materials	1,038.33	0.00
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	31,329.38	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	45,867.35	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						38.19 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						365.38 (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)						403.57 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	42,474.56	42,164.83
1112 District Levy - Personal Property	103.49	369.87
1114 District Levy - Pers Prop/Mobile Homes	455.93	398.74
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,611.46	843.26
1190 Penalties and Interest on Taxes	216.42	394.84
1510 Interest Earnings	1,767.92	1,492.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	46,629.78	45,663.62

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
4XX Purchased Property Services	0.00	1,394.00
6XX Supplies and Materials	0.00	5,873.85
7XX Property and Equipment Acquisition	5,402.11	0.00
25XX Support Services - Business		
6XX Supplies and Materials	4,035.89	1,871.95
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	5,225.55	27,129.75
6XX Supplies and Materials	7,751.10	2,015.46
31XX Food Services		
6XX Supplies and Materials	0.00	230.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	22,414.65	38,515.89



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						122,063.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						45,663.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						38,515.89	(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)						129,210.78	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2011 Value	2012 Value
1XXX Revenues from Student Activities	5,498.75	7,462.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,498.75	7,462.22

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

PRC Program Function Object	2011 Value	2012 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	3,896.56	6,972.47
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,896.56	6,972.47

Schedule Of Changes Worksheet

Beginning Fund Balance	6,074.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,462.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,972.47	(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)	6,564.08	(5)



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Detail Expenditure

Fund	Account	Description	2011 Value	2012 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	5,095.14	1,420.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
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	3,624.86
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	194,914.50	171,610.56
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	2,802.83	799.20
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	768.37	380.52
XX	XXX 26XX 41X	Energy Utility Services	12,608.23	13,660.06
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



Trustees' Financial Summary

FY2011-12

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18 Glacier County

0404 East Glacier Park Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	6,323.10
b. Related Services Block Grant Entitlement	2,107.56
c. Total Entitlements Subject to Reversion	8,430.66

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)]	11,212.77
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	35,945.38
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

Percentage of Special Ed Funding FY2014 Maximum Budget: 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	29,423.20	0.00	0.00	0.00	
280	1XXX	2XX	158.64	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	30.00	
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	359.62	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	3,675.32	0.00	0.00	0.00	
280	21XX	2XX	18.33	0.00	0.00	0.00	
280	21XX	3XX	2,280.27	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	0.00	
Totals			35,555.76	0.00	0.00	389.62	35,945.38

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

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



Trustees' Financial Summary

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	1,000.00	0.00	0.00	0.00	1,000.00
Buildings	79,166.46	0.00	0.00	0.00	79,166.46
Machinery and Equipment	81,684.11	0.00	0.00	0.00	81,684.11
Totals at Historical Cost	161,850.57	0.00	0.00	0.00	161,850.57
Less Accumulated Depreciation For:					
*** Building Accum	61,382.73	1.00	1,566.66	0.00	62,950.39
Machinery and Equipment Accum	42,284.25	0.00	6,508.67	0.00	48,792.92
Total Accumulated Depreciation	103,666.98	1.00	8,075.33	0.00	111,743.31
Governmental Activities, Capital Assets, net	58,183.59	-1.00	-8,075.33	0.00	50,107.26

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

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

Depreciation by Function for FY2012	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	1,071.25	0.00	0.00
Food Service (31XX)	1,000.00	0.00	0.00
Unallocated	6,004.08	0.00	0.00
Total Depreciation for FY2012	8,075.33	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 (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Compensated Absences	24,908.64	0.00	0.00	2,924.21	21,984.43	0.00	21,984.43
Total Governmental Activity							
Long-Term Liabilities	24,908.64	0.00	0.00	2,924.21	21,984.43	0.00	21,984.43

* 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.