



Trustees' Financial Summary

FY2017-18

Submit ID: 0401-63290365

18 Glacier County

0401 Browning H S

Due Date:

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 10.
- This report and any amendments initiated by the district through December 10 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:

Stacy Edwards

Phone #:

(406) 338-2715

(Signature)

(Date)

Chair, Board of Trustees:

Brian Gallup

(Signature)

(Date)

County Superintendent

Darryl Omsberg

(Signature)

(Date)

Software

Accounting Package:

Black Mountain

For FY18 did the district employ a certified special education director? **Yes**

As reported through TEAMS - Terms of Employment, the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

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



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
015	County adjustment	LOCAL		
081	James Evans	LOCAL		
082	Steve Conway	LOCAL		
083	James Running Fisher	LOCAL		
084	Brian Gallup	LOCAL		
085	Velden Calica	LOCAL		
086	Jess Edwards	LOCAL		
087	Wendy Bremner	LOCAL		
088	Kristy Bullshoe	LOCAL		
096	Building Reserve Voted Levy	LOCAL		
128	Title I School Improvement Support 2016-17	FEDERAL	018 0401 33 17	84.010A
130	Title I, Part A, School Support 2017-2018	FEDERAL	018 0401 3318	84.010A
176	SRI Grant 2016-17	FEDERAL		
177	SRI Grant 2017-18	FEDERAL		
250	Using Blackfeet Values for Trauma Informed Schools	LOCAL		
251	Indian Student Achievement Early Warning Signs	STATE		
348	School Safety	LOCAL		
374	CTE	STATE		
477	Carl Perkins Basic Grant 2016-17	FEDERAL	018 0401 81 17	84.048A
478	Carl Perkins (Federal Vo-Ed)-Basic Grant 2017-2018	FEDERAL	018 0401 8118	84.048
550	Heritage Project	LOCAL		
702	Graduation Matters - Fundraising	LOCAL		
719	Booster Club	LOCAL		
720	Student Council Scholarship	LOCAL		
723	Student Excellence Scholarship	LOCAL		
724	Better Future Foundation Scholarship	LOCAL		
726	Banner Scholarship	LOCAL		
750	Rising Wolf Scholarship	LOCAL		
756	George Bird Grinnell Native American Foundation Scholarship	LOCAL		
784	Athletic Dept Pepsi Money	LOCAL		
910	Budget Amendment			



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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	385,660.87	94,642.84	41,372.39	
02	Taxes Receivable - Real and Personal (120-149)	123,357.60	118,096.37	39,520.63	
03	Taxes Receivable - Protested (150-159)	40,529.14	57,838.68	18,153.62	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	549,547.61	270,577.89	99,046.64	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	78,737.00	7,765.19		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	78,737.00	7,765.19		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	163,886.74	175,935.05	57,674.25	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
46	Non-Materialized ANB - Excess Levy				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	306,923.87	86,877.65	41,372.39	
52	TOTAL FUND BALANCE/EQUITY	306,923.87	86,877.65	41,372.39	
53	TOTAL LIABILITIES AND FUND BALANCE	549,547.61	270,577.89	99,046.64	



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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	7,105.11	68,174.82	156,584.45	3,929.62
02	Taxes Receivable - Real and Personal (120-149)	2,267.91			1,021.74
03	Taxes Receivable - Protested (150-159)	2,336.80			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			110.46	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	11,709.82	68,174.82	156,694.91	4,951.36
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		15,058.00		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		15,058.00		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	4,604.71			1,021.74
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			260.00	
48	Fund Balance for Budget	7,105.11	53,116.82	156,434.91	3,929.62
52	TOTAL FUND BALANCE/EQUITY	7,105.11	53,116.82	156,694.91	3,929.62
53	TOTAL LIABILITIES AND FUND BALANCE	11,709.82	68,174.82	156,694.91	4,951.36



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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	65,904.16		7,367.07	
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	65,904.16		7,367.07	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	65,904.16		7,367.07	
52	TOTAL FUND BALANCE/EQUITY	65,904.16		7,367.07	
53	TOTAL LIABILITIES AND FUND BALANCE	65,904.16		7,367.07	



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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			9,414,229.49	
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			9,414,229.49	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			46,899.91	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			46,899.91	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			9,367,329.58	
52	TOTAL FUND BALANCE/EQUITY			9,367,329.58	
53	TOTAL LIABILITIES AND FUND BALANCE			9,414,229.49	



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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	34,216.53	203,541.23		(11,417.98)
02	Taxes Receivable - Real and Personal (120-149)				28,902.28
03	Taxes Receivable - Protested (150-159)				22,988.74
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	34,216.53	203,541.23		40,473.04
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				51,891.02
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	34,216.53	203,541.23		(11,417.98)
52	TOTAL FUND BALANCE/EQUITY	34,216.53	203,541.23		(11,417.98)
53	TOTAL LIABILITIES AND FUND BALANCE	34,216.53	203,541.23		40,473.04



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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	63,949.35	35,000.48		
02	Taxes Receivable - Real and Personal (120-149)		6,716.39		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	63,949.35	41,716.87		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		6,716.39		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	63,949.35	35,000.48		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	63,949.35	35,000.48		
53	TOTAL LIABILITIES AND FUND BALANCE	63,949.35	41,716.87		



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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(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				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			11,292.00	
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES			11,292.00	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)			(11,292.00)	
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			(11,292.00)	
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,549,478.75	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			776,839.00	
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			2,326,317.75	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			141,009.75	
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES			141,009.75	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			2,185,308.00	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			2,185,308.00	
53	TOTAL LIABILITIES AND FUND BALANCE			2,326,317.75	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			303,157.86	90,114.66
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			303,157.86	90,114.66
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			303,157.86	90,114.66
52	TOTAL FUND BALANCE/EQUITY			303,157.86	90,114.66
53	TOTAL LIABILITIES AND FUND BALANCE			303,157.86	90,114.66



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	685,575.69	468,707.49		151,232.88
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	685,575.69	468,707.49		151,232.88
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	685,575.69	468,707.49		
25	Other Current Liabilities (621-679)				151,232.88
35	TOTAL LIABILITIES	685,575.69	468,707.49		151,232.88
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	685,575.69	468,707.49		151,232.88



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(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					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	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

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01	
PRC	Revenue		2017 Value	2018 Value
1111	District Levy - Real Property		103,393.70	109,920.64
1112	District Levy - Personal Property		100,566.85	119,443.55
1114	District Levy - Pers Prop/Mobile Homes		975.00	1,394.18
1190	Penalties and Interest on Taxes		1,957.82	2,344.55
1510	Interest Earnings		4,385.47	0.00
3110	Direct State Aid		1,843,257.92	1,918,772.98
3111	Quality Educator		142,830.00	163,231.25
3112	At Risk Student		41,320.33	52,603.82
3113	Indian Education For All		11,878.75	12,410.16
3114	American Indian Achievement Gap		112,651.00	120,120.00
3115	State Spec Ed Allowable Cost Pymt to Districts		112,255.22	116,475.94
3116	Data For Achievement		11,381.24	0.00
3118	Natural Resource Development		33,364.77	0.00
3120	State Guaranteed Tax Base Aid		1,182,210.12	1,330,812.12
3444	State School Block Grant		77,391.92	0.00
6100	Material Prior Period Revenue Adjustments		0.00	-2,745.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			3,779,820.11	3,944,783.41

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01	
PRC	Program	Function	Object	2017 Value	2018 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	1,741,902.40	1,645,258.78
			2XX Personal Services - Employee Benefits	330,405.68	316,627.91
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	480,343.84	470,208.68
			2XX Personal Services - Employee Benefits	89,531.62	54,781.98
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries	20,343.71	22,120.65
			2XX Personal Services - Employee Benefits	2,744.97	3,012.53
		222X	Educational Media Services		
			1XX Personal Services - Salaries	93,912.43	102,415.00
			2XX Personal Services - Employee Benefits	16,347.08	17,796.56
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	102,147.85	58,726.02
			2XX Personal Services - Employee Benefits	12,409.31	7,305.80
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries	270,866.00	313,969.99



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object		2017 Value	2018 Value
			2XX Personal Services - Employee Benefits		42,595.81	48,703.57
	26XX	Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries		17,719.22	9,875.37
			2XX Personal Services - Employee Benefits		690.91	203.22
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX Personal Services - Salaries		225,548.85	291,292.97
			2XX Personal Services - Employee Benefits		54,056.10	80,108.20
		24XX	Support Services - School Administration			
			1XX Personal Services - Salaries		14,721.81	19,575.65
			2XX Personal Services - Employee Benefits		2,056.65	2,739.00
	390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction			
			1XX Personal Services - Salaries		141,952.22	148,917.01
			2XX Personal Services - Employee Benefits		23,748.84	23,626.81
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			1XX Personal Services - Salaries		81,364.07	76,612.57
			2XX Personal Services - Employee Benefits		10,740.59	6,074.94
	999	Undistributed				
		9999	Undistributed			
			892 Material Prior Period Expenditure Adjustments		0.00	81,859.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>3,776,149.96</u>	<u>3,801,812.21</u>

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					163,952.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,944,783.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,801,812.21	(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)					306,923.87	(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:			Fund Code 10	
PRC	Revenue		2017 Value	2018 Value
	1111 District Levy - Real Property		138,705.47	123,032.30
	1112 District Levy - Personal Property		131,137.44	127,958.09
	1114 District Levy - Pers Prop/Mobile Homes		1,484.21	1,668.54
	1190 Penalties and Interest on Taxes		2,706.40	2,738.34
	1510 Interest Earnings		171.96	0.00
	2220 County On-Schedule Trans Reimb		73,732.72	71,339.08
	3210 State On-Schedule Trans Reimb		73,732.73	61,118.52
	3444 State School Block Grant		30,575.94	30,575.94
	6100 Material Prior Period Revenue Adjustments		16,577.83	71.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			468,824.70	418,501.84

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 10	
PRC	Program	Function	Object	2017 Value	2018 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	237,333.26	260,831.61
			2XX Personal Services - Employee Benefits	82,860.68	54,401.43
			3XX Purchased Professional and Technical Services	1,474.50	1,152.00
			4XX Purchased Property Services	29,037.27	19,527.26
			5XX Other Purchased Services	19,884.51	19,546.85
			6XX Supplies and Materials	0.00	13,704.24
	280 Special Education - Local and State				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	25,001.55	32,678.01
			2XX Personal Services - Employee Benefits	3,534.72	5,752.85
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	0.00	7,560.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				399,126.49	415,154.25



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance						84,471.06 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						418,501.84 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						415,154.25 (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	941.00	(4b)		-941.00
						-941.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						86,877.65 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11	
PRC	Revenue		2017 Value	2018 Value
	1111 District Levy - Real Property		74,864.83	66,359.57
	1112 District Levy - Personal Property		74,090.94	77,371.86
	1114 District Levy - Pers Prop/Mobile Homes		752.00	958.13
	1190 Penalties and Interest on Taxes		1,116.89	1,134.03
	1510 Interest Earnings		342.79	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			151,167.45	145,823.59

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 11	
PRC	Program	Function	Object	2017 Value	2018 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	2,434.90	205,692.00
348	School Safety				
	998 School Safety Transfers to Building Reserve Fund				
		61XX Operating Transfers to Other Funds			
			911 School Safety Transfer to Building Reserve Fund	33,750.00	13,741.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				36,184.90	219,433.75

Schedule Of Changes Worksheet						Fund Code 11
Beginning Fund Balance						114,982.55 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						145,823.59 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						219,433.75 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						41,372.39 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2017 Value	2018 Value
1111	District Levy - Real Property	1,933.34	821.57
1112	District Levy - Personal Property	24.67	117.49
1114	District Levy - Pers Prop/Mobile Homes	43.58	8.42
1190	Penalties and Interest on Taxes	61.85	45.00
1510	Interest Earnings	81.33	0.00
6100	Material Prior Period Revenue Adjustments	0.00	35.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,144.77</u>	<u>1,028.29</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2017 Value	2018 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			5XX Other Purchased Services	2,300.00	8,420.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,300.00</u>	<u>8,420.00</u>

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance	14,496.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,028.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,420.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	7,105.11	(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:			Fund Code 14	
PRC	Revenue		2017 Value	2018 Value
	1530 Net Increase (Decrease) in the Fair Value of Investments		-31.12	0.00
	2240 County Retirement Distribution		596,422.73	700,000.00
	6100 Material Prior Period Revenue Adjustments		0.00	409.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			596,391.61	700,409.62

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 14	
PRC	Program	Function	Object	2017 Value	2018 Value
	170 Distance Learning				
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	0.00	2.18
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	237,189.15	277,642.64
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	79,409.80	82,209.41
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	4,081.47	4,635.73
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	21,103.72	23,128.29
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	23,525.54	20,336.09
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	45,386.68	61,336.56
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	9,418.08	8,652.24
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	51,530.22	55,925.95
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	46,269.78	52,761.86
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	37,676.31	49,276.05
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	1,028.55	952.42
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	2,461.72	3,293.47
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	4,062.83	5,342.86



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2017 Value	2018 Value
	390 State Career & Technical Ed Entitlement - Undistributed					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits		23,857.38	744.58
	710 School Sponsored Extracurricular Activities					
		34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits		3,686.07	3,851.62
	720 School Sponsored Athletics					
		35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits		27,813.97	29,536.48
	820 Civic Services					
		33XX Community Services				
			2XX Personal Services - Employee Benefits		0.00	2.32
	890 Other Community Services					
		33XX Community Services				
			2XX Personal Services - Employee Benefits		0.00	19.35
	920 Enterprise or Internal Service Programs					
		32XX Enterprise Services				
			2XX Personal Services - Employee Benefits		5,933.69	6,390.58
	999 Undistributed					
		9999 Undistributed				
			892 Material Prior Period Expenditure Adjustments		0.00	13,551.00
176 SRI Grant 2016-17						
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits		658.04	408.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>625,093.00</u>	<u>700,000.00</u>

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					52,707.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					700,409.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					700,000.00	(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)					53,116.82	(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: Fund Code 15

PRC	Revenue	2018 Value
015	County adjustment	
	6100 Material Prior Period Revenue Adjustments	727.11
128	Title I School Improvement Support 2016-17	
	4200 Title I, Part A, Improving Basic Programs	49,133.00
	6100 Material Prior Period Revenue Adjustments	441.00
130	Title I, Part A, School Support 2017-2018	
	4200 Title I, Part A, Improving Basic Programs	43,951.00
251	Indian Student Achievement Early Warning Signs	
	1900 Other Revenue from Local Sources	0.17
	3290 State - Other State Grants	2,274.44
374	CTE	
	3900 State Career & Technical Ed Entitlement	7,926.00
477	Carl Perkins Basic Grant 2016-17	
	1900 Other Revenue from Local Sources	26.14
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	35.00
	6100 Material Prior Period Revenue Adjustments	19,203.00
478	Carl Perkins (Federal Vo-Ed)-Basic Grant 2017-2018	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	56,414.46
550	Heritage Project	
	1900 Other Revenue from Local Sources	3,793.90
702	Graduation Matters - Fundraising	
	1900 Other Revenue from Local Sources	75.17
784	Athletic Dept Pepsi Money	
	1900 Other Revenue from Local Sources	1,568.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		185,568.64

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2017 Value	2018 Value
128	Title I School Improvement Support 2016-17				
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			6XX Supplies and Materials		26,577.32
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries		1,199.50
			2XX Personal Services - Employee Benefits		210.09
			3XX Purchased Professional and Technical Services		13,360.00
			5XX Other Purchased Services		1,128.72
			128 Subtotal		42,475.63



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2017 Value	2018 Value
130	Title I, Part A, School Support 2017-2018				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			6XX Supplies and Materials		26,679.99
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		15,125.00
			5XX Other Purchased Services		2,146.54
			130 Subtotal		43,951.53
250	Using Blackfeet Values for Trauma Informed Schools				
	1XX	Regular Education Programs - Elementary/Secondary			
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		7,756.31
			2XX Personal Services - Employee Benefits		1,561.09
			6XX Supplies and Materials		1,272.12
			250 Subtotal		10,589.52
374	CTE				
	391	State Career & Technical Ed Entitlement - Agriculture			
		1XXX	Instruction		
			6XX Supplies and Materials		3,982.86
	392	State Career & Technical Ed Entitlement - Business			
		1XXX	Instruction		
			6XX Supplies and Materials		4,667.83
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences			
		1XXX	Instruction		
			6XX Supplies and Materials		1,722.91
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
		1XXX	Instruction		
			6XX Supplies and Materials		3,677.37
			374 Subtotal		14,050.97
478	Carl Perkins (Federal Vo-Ed)-Basic Grant 2017-2018				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		600.00
			5XX Other Purchased Services		4,179.24
			6XX Supplies and Materials		51,895.22
			478 Subtotal		56,674.46
550	Heritage Project				
	1XX	Regular Education Programs - Elementary/Secondary			
		25XX	Support Services - Business		
			3XX Purchased Professional and Technical Services		450.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2017 Value	2018 Value
			6XX Supplies and Materials		3,061.90
550 Subtotal					3,511.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					171,254.01

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance	142,860.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	185,568.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	171,254.01	(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	260.00	
Less Last Year	740.00	(4b)
	-480.00	
	-480.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	156,694.91	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
015 County adjustment	727.11	0.00	727.11
128 Title I School Improvement Support 2016-17	49,574.00	42,475.63	7,098.37
130 Title I, Part A, School Support 2017-2018	43,951.00	43,951.53	-0.53
250 Using Blackfeet Values for Trauma Informed Schools	0.00	10,589.52	-10,589.52
251 Indian Student Achievement Early Warning Signs	2,274.61	0.00	2,274.61
374 CTE	7,926.00	14,050.97	-6,124.97
477 Carl Perkins Basic Grant 2016-17	19,264.14	0.00	19,264.14
478 Carl Perkins (Federal Vo-Ed)-Basic Grant 2017-2018	56,414.46	56,674.46	-260.00
550 Heritage Project	3,793.90	3,511.90	282.00
702 Graduation Matters - Fundraising	75.17	0.00	75.17
784 Athletic Dept Pepsi Money	1,568.25	0.00	1,568.25
Total	185,568.64	171,254.01	14,314.63



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2017 Value	2018 Value
	1111 District Levy - Real Property	0.38	33.74
	1190 Penalties and Interest on Taxes	0.46	8.33
	1510 Interest Earnings	21.19	0.00
	6100 Material Prior Period Revenue Adjustments	0.00	19.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>22.03</u>	<u>61.42</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2017 Value	2018 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance					3,868.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					61.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,929.62	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 18

PRC	Revenue	2017 Value	2018 Value
	1510 Interest Earnings	359.24	0.00
	6100 Material Prior Period Revenue Adjustments	0.00	328.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>359.24</u>	<u>328.15</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 18

PRC	Program	Function	Object	2017 Value	2018 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 18

Beginning Fund Balance					65,576.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					328.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					65,904.16	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2017 Value	2018 Value
	1510 Interest Earnings	19.38	0.00
	6100 Material Prior Period Revenue Adjustments	0.00	38.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>19.38</u>	<u>38.90</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2017 Value	2018 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		4XX Purchased Property Services		218.40	203.84
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>218.40</u>	<u>203.84</u>

Schedule Of Changes Worksheet Fund Code 20

Beginning Fund Balance					7,532.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					38.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					203.84	(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)					7,367.07	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 26

PRC	Revenue	2017 Value	2018 Value
	1510 Interest Earnings	31,951.33	0.00
	1900 Other Revenue from Local Sources	0.00	132,893.16
	4820 Federal Impact Aid - Title VIII	3,593,853.63	5,339,779.67
	6100 Material Prior Period Revenue Adjustments	4,879.00	142,014.17
175			
	1900 Other Revenue from Local Sources	25,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,655,683.96	5,614,687.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 26

PRC	Program	Function	Object	2017 Value	2018 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	51,853.49
			2XX Personal Services - Employee Benefits	33,744.11	3,337.73
			3XX Purchased Professional and Technical Services	162.00	0.00
			5XX Other Purchased Services	35,799.70	27,964.73
			6XX Supplies and Materials	63,046.81	150,672.75
		21XX Support Services - Students			
			1XX Personal Services - Salaries	1,033.70	21,353.97
			2XX Personal Services - Employee Benefits	5.81	99.07
			3XX Purchased Professional and Technical Services	3,037.50	4,050.00
			5XX Other Purchased Services	880.60	204.60
			6XX Supplies and Materials	5,644.24	3,185.69
			810 Dues and Fees	415.00	0.00
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	3,675.00	5,556.02
			2XX Personal Services - Employee Benefits	554.44	1,814.32
			3XX Purchased Professional and Technical Services	655.70	1,439.16
			5XX Other Purchased Services	11,142.85	15,733.87
			6XX Supplies and Materials	879.65	7,269.58
		222X Educational Media Services			
			1XX Personal Services - Salaries	33,572.06	36,547.34
			2XX Personal Services - Employee Benefits	6,559.67	6,606.48
			3XX Purchased Professional and Technical Services	526.63	1,333.00
			5XX Other Purchased Services	2,874.29	1,843.69
			6XX Supplies and Materials	68,007.73	97,461.40
			810 Dues and Fees	62.50	127.34



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 26

PRC	Program	Function	Object	2017 Value	2018 Value
		23XX	Support Services - General Administration		
		1XX	Personal Services - Salaries	42,002.87	63,845.27
		2XX	Personal Services - Employee Benefits	13,074.28	10,859.27
		3XX	Purchased Professional and Technical Services	7,650.90	12,466.10
		5XX	Other Purchased Services	111,771.71	71,320.73
		6XX	Supplies and Materials	5,823.39	9,570.14
		810	Dues and Fees	9,078.63	5,996.14
		8XX	Other Expenditures	3,426.50	3,572.50
		24XX	Support Services - School Administration		
		1XX	Personal Services - Salaries	2,800.00	41,859.52
		2XX	Personal Services - Employee Benefits	466.52	11,637.98
		3XX	Purchased Professional and Technical Services	5,967.34	8,523.92
		5XX	Other Purchased Services	17,426.66	16,062.57
		6XX	Supplies and Materials	32,875.97	27,062.86
		810	Dues and Fees	1,055.00	1,978.74
		25XX	Support Services - Business		
		1XX	Personal Services - Salaries	58,246.57	53,626.98
		2XX	Personal Services - Employee Benefits	13,970.89	9,180.79
		3XX	Purchased Professional and Technical Services	12,920.40	18,453.54
		4XX	Purchased Property Services	160.95	0.00
		5XX	Other Purchased Services	21,172.41	19,159.44
		6XX	Supplies and Materials	10,101.23	14,435.49
		7XX	Property and Equipment Acquisition	2,104.20	0.00
		810	Dues and Fees	62.50	189.85
		26XX	Operation and Maintenance of Plant Services		
		1XX	Personal Services - Salaries	194,597.59	337,815.94
		2XX	Personal Services - Employee Benefits	82,982.96	44,524.37
		3XX	Purchased Professional and Technical Services	6,025.94	16,384.63
		440	Bldg & Grounds Repair and Main Services	0.00	32,999.42
		4XX	Purchased Property Services	273,410.02	250,103.56
		5XX	Other Purchased Services	537.40	861.48
		6XX	Supplies and Materials	68,337.86	63,515.94
		7XX	Property and Equipment Acquisition	25,657.51	0.00
		810	Dues and Fees	201.75	391.50
		27XX	Student Transportation Services		
		1XX	Personal Services - Salaries	0.00	8,824.57
		2XX	Personal Services - Employee Benefits	17,019.09	12,436.80
		3XX	Purchased Professional and Technical Services	140.25	0.00
		4XX	Purchased Property Services	8,357.51	5,731.59
		5XX	Other Purchased Services	1,434.16	143.25
		6XX	Supplies and Materials	26,182.15	38,112.53
		7XX	Property and Equipment Acquisition	0.00	2,250.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 26	
PRC	Program	Function	Object	2017 Value	2018 Value
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	398,469.07	0.00
	280		Special Education - Local and State		
		1XXX	Instruction		
			1XX Personal Services - Salaries	0.00	211.06
			2XX Personal Services - Employee Benefits	0.00	1.10
			3XX Purchased Professional and Technical Services	0.00	1,677.34
			5XX Other Purchased Services	1,097.42	1,946.60
			810 Dues and Fees	0.00	288.75
		21XX	Support Services - Students		
			3XX Purchased Professional and Technical Services	17,066.69	0.00
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	900.00	900.00
	390		State Career & Technical Ed Entitlement - Undistributed		
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	0.00	24,442.02
			5XX Other Purchased Services	151.74	0.00
			6XX Supplies and Materials	3,191.30	2,084.19
	413		Title VII Indian Education		
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries	0.00	10,505.35
			2XX Personal Services - Employee Benefits	0.00	49.41
	710		School Sponsored Extracurricular Activities		
		34XX	Extracurricular - Activities		
			1XX Personal Services - Salaries	24,318.98	25,500.47
			2XX Personal Services - Employee Benefits	2,898.69	3,175.80
			3XX Purchased Professional and Technical Services	700.00	0.00
			5XX Other Purchased Services	28,217.19	37,457.43
			6XX Supplies and Materials	0.00	51.28
	720		School Sponsored Athletics		
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	114,061.97	143,599.96
			2XX Personal Services - Employee Benefits	6,970.09	6,655.13
			3XX Purchased Professional and Technical Services	12,080.00	12,212.00
			4XX Purchased Property Services	7,432.60	17,955.96
			5XX Other Purchased Services	218,719.29	230,460.54
			6XX Supplies and Materials	42,685.67	53,690.11
			7XX Property and Equipment Acquisition	5,832.60	11,000.00
			810 Dues and Fees	4,000.00	6,340.00
	820		Civic Services		
		33XX	Community Services		
			1XX Personal Services - Salaries	0.00	28.50



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PRC	Program	Function	Object	2017 Value	2018 Value
			2XX Personal Services - Employee Benefits	0.00	0.10
			5XX Other Purchased Services	230.00	1,552.23
			6XX Supplies and Materials	3,701.44	1,870.55
	890 Other Community Services				
		33XX Community Services			
			1XX Personal Services - Salaries	0.00	237.38
			2XX Personal Services - Employee Benefits	0.00	27.95
			5XX Other Purchased Services	0.00	448.21
			6XX Supplies and Materials	0.00	126.73
	910 Food Services				
		31XX Food Services			
			3XX Purchased Professional and Technical Services	1,781.25	0.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	257,025.20	242,250.00
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	0.00	14,205.00
081 James Evans					
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			5XX Other Purchased Services	1,625.91	1,809.94
082 Steve Conway					
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			5XX Other Purchased Services	1,129.03	936.94
083 James Running Fisher					
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			5XX Other Purchased Services	1,934.54	2,237.13
084 Brian Gallup					
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			5XX Other Purchased Services	3,056.13	3,339.72
085 Velden Calica					
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			5XX Other Purchased Services	1,270.10	1,138.74
086 Jess Edwards					
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			5XX Other Purchased Services	1,310.54	927.77



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object		2017 Value	2018 Value
087	Wendy Bremner					
	1XX Regular Education Programs - Elementary/Secondary					
	23XX Support Services - General Administration					
		5XX Other Purchased Services			24.26	1,062.23
088	Kristy Bullshoe					
	1XX Regular Education Programs - Elementary/Secondary					
	23XX Support Services - General Administration					
		5XX Other Purchased Services			1,846.05	1,270.66
175						
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
		6XX Supplies and Materials			24,640.00	0.00
176	SRI Grant 2016-17					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
		1XX Personal Services - Salaries			2,164.59	2,414.00
		2XX Personal Services - Employee Benefits			539.66	350.61
		5XX Other Purchased Services			154.91	606.55
		6XX Supplies and Materials			0.00	16,156.73
177	SRI Grant 2017-18					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
		5XX Other Purchased Services			0.00	1,456.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>2,540,550.01</u>	<u>2,537,010.69</u>

Schedule Of Changes Worksheet					Fund Code 26	
Beginning Fund Balance					6,292,368.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,614,687.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,537,010.69	(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	2,715.38	(4b)	-2,715.38
					-2,715.38	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,367,329.58	(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:			Fund Code 28	
PRC	Revenue		2017 Value	2018 Value
	1510 Interest Earnings		158.55	0.00
	3281 State Technology Aid		4,148.18	0.00
	3445 State Combined Fund School Block Grant		23,070.49	12,071.24
	6100 Material Prior Period Revenue Adjustments		0.00	141.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>27,377.22</u>	<u>12,213.08</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 28	
PRC	Program	Function	Object	2017 Value	2018 Value
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
			6XX Supplies and Materials	10,624.06	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>10,624.06</u>	<u>0.00</u>

Schedule Of Changes Worksheet						Fund Code 28	
Beginning Fund Balance						22,003.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						12,213.08	(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)						34,216.53	(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: Fund Code 29

PRC	Revenue	2017 Value	2018 Value
1510	Interest Earnings	1,030.60	0.00
1925	Innovative Education Payment	130.16	48.33
3460	Montana Oil and Gas Tax	5,930.19	13,864.99
6100	Material Prior Period Revenue Adjustments	0.00	913.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		7,090.95	14,827.19

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2017 Value	2018 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 29

Beginning Fund Balance					188,714.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					14,827.19	(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)					203,541.23	(5)



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

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 50	
PRC	Revenue		2017 Value	2018 Value
	1111 District Levy - Real Property		87,139.64	109,532.59
	1112 District Levy - Personal Property		89,707.90	131,639.32
	1114 District Levy - Pers Prop/Mobile Homes		829.75	1,372.30
	1190 Penalties and Interest on Taxes		1,050.88	1,265.59
	1510 Interest Earnings		1,148.13	0.00
	1530 Net Increase (Decrease) in the Fair Value of Investments		0.00	-1,556.00
	5300 Operating Transfers from Other Funds		257,025.20	242,250.00
	6100 Material Prior Period Revenue Adjustments		0.00	321.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			436,901.50	484,825.79

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 50	
PRC	Program	Function	Object	2017 Value	2018 Value
	1XX Regular Education Programs - Elementary/Secondary				
	51XX General Obligation Bonds, Special Assessments and Interest				
			840 Principal On Debt	375,700.00	380,000.00
			850 Interest on Debt	125,218.76	111,393.76
			860 Agent Fees/Issuance Costs	2,225.20	2,600.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				503,143.96	493,993.76

Schedule Of Changes Worksheet						Fund Code 50
Beginning Fund Balance						-2,250.01 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						484,825.79 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						493,993.76 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						-11,417.98 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 60	
PRC	Revenue		2017 Value	2018 Value
	1510 Interest Earnings		348.58	0.00
	6100 Material Prior Period Revenue Adjustments		0.00	318.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>348.58</u>	<u>318.42</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 60	
PRC	Program	Function	Object	2017 Value	2018 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet						Fund Code 60	
Beginning Fund Balance						63,630.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						318.42	(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)						63,949.35	(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:			Fund Code 61	
PRC	Revenue		2017 Value	2018 Value
	1111 District Levy - Real Property		0.38	0.00
	1190 Penalties and Interest on Taxes		0.62	0.00
	1510 Interest Earnings		189.44	0.00
096	Building Reserve Voted Levy			
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes		0.00	225.26
	1190 Penalties and Interest on Taxes		0.00	34.24
	1900 Other Revenue from Local Sources		0.00	159.39
348	School Safety			
	5301 School Safety and Security Transfer		33,750.00	13,741.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>33,940.44</u>	<u>14,160.64</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 61	
PRC	Program	Function	Object	2017 Value	2018 Value
910	Budget Amendment				
	1XX Regular Education Programs - Elementary/Secondary				
	4XXX Facilities Acquisition and Construction Services				
		7XX Property and Equipment Acquisition		31,035.35	13,741.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>31,035.35</u>	<u>13,741.75</u>

Schedule Of Changes Worksheet						Fund Code 61	
Beginning Fund Balance						34,581.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						14,160.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						13,741.75	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						35,000.48	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

74 - Purchasing Internal Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 74	
PRC	Revenue		2017 Value	2018 Value
	1530 Net Increase (Decrease) in the Fair Value of Investments		-10.68	0.00
	1900 Other Revenue from Local Sources		140,527.18	46,369.14
	6100 Material Prior Period Revenue Adjustments		-4,144.97	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			136,371.53	46,369.14

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 74	
PRC	Program	Function	Object	2017 Value	2018 Value
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			1XX Personal Services - Salaries	46,499.51	27,439.53
			2XX Personal Services - Employee Benefits	30,370.09	24,250.85
			4XX Purchased Property Services	53,358.35	4,760.31
			6XX Supplies and Materials	0.00	9,833.00
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	0.00	1,666.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				130,227.95	67,949.69

Schedule Of Changes Worksheet						Fund Code 74	
Beginning Fund Balance						10,288.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						46,369.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						67,949.69	(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)						-11,292.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

78 - Self Insurance Fund - Health

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 78

PRC	Revenue	2017 Value	2018 Value
	1900 Other Revenue from Local Sources	4,443,613.49	4,499,366.00
	6100 Material Prior Period Revenue Adjustments	185,697.50	1,077,278.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>4,629,310.99</u>	<u>5,576,644.90</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 78

PRC	Program	Function	Object	2017 Value	2018 Value
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			5XX Other Purchased Services	4,069,224.23	4,279,801.00
			8XX Other Expenditures	0.00	1,125.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>4,069,224.23</u>	<u>4,280,926.00</u>

Schedule Of Changes Worksheet

Fund Code 78

Beginning Fund Balance	889,589.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,576,644.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,280,926.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,185,308.00	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2017 Value	2018 Value
	1700 Student Extracurricular Activity Receipts	241,773.33	317,898.74
	6100 Material Prior Period Revenue Adjustments	230,392.41	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>472,165.74</u>	<u>317,898.74</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2017 Value	2018 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	242,843.78	257,759.51
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	263,339.57	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>506,183.35</u>	<u>257,759.51</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	243,018.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	317,898.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	257,759.51	(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)	303,157.86	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 85	
PRC	Revenue			2017 Value	2018 Value
	1510 Interest Earnings			516.52	0.00
	6100 Material Prior Period Revenue Adjustments			0.00	266.09
701					
	1900 Other Revenue from Local Sources			500.00	0.00
706					
	1900 Other Revenue from Local Sources			1,000.00	0.00
712					
	1900 Other Revenue from Local Sources			500.00	0.00
719 Booster Club					
	1900 Other Revenue from Local Sources			600.00	0.00
720 Student Council Scholarship					
	1900 Other Revenue from Local Sources			300.00	0.00
724 Better Future Foundation Scholarship					
	1900 Other Revenue from Local Sources			200.00	0.00
726 Banner Scholarship					
	1900 Other Revenue from Local Sources			1,000.00	500.00
731					
	1900 Other Revenue from Local Sources			500.00	0.00
750 Rising Wolf Scholarship					
	1900 Other Revenue from Local Sources			2,000.00	2,000.00
751					
	1900 Other Revenue from Local Sources			500.00	0.00
755					
	1900 Other Revenue from Local Sources			1,000.00	0.00
756 George Bird Grinnell Native American Foundation Scholarship					
	1900 Other Revenue from Local Sources			40,000.00	0.00
757					
	1900 Other Revenue from Local Sources			2,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:				50,616.52	2,766.09

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 85	
PRC	Program	Function	Object	2017 Value	2018 Value
701					
	8XX Community Services Programs				
		33XX Community Services			
			870 Student Scholarships	500.00	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 85	
PRC	Program	Function	Object	2017 Value	2018 Value	
703	8XX Community Services Programs	33XX Community Services	870 Student Scholarships	200.00	0.00	
706	8XX Community Services Programs	33XX Community Services	870 Student Scholarships	1,000.00	0.00	
712	8XX Community Services Programs	33XX Community Services	870 Student Scholarships	500.00	0.00	
714	8XX Community Services Programs	33XX Community Services	870 Student Scholarships	500.00	0.00	
717	8XX Community Services Programs	33XX Community Services	870 Student Scholarships	200.00	0.00	
718	8XX Community Services Programs	33XX Community Services	870 Student Scholarships	500.00	0.00	
719	Booster Club	8XX Community Services Programs	33XX Community Services	870 Student Scholarships	300.00	300.00
720	Student Council Scholarship	8XX Community Services Programs	33XX Community Services	870 Student Scholarships	0.00	150.00
723	Student Excellence Scholarship	8XX Community Services Programs	33XX Community Services	870 Student Scholarships	1,200.00	2,250.00
724	Better Future Foundation Scholarship	8XX Community Services Programs	33XX Community Services	870 Student Scholarships	200.00	1,000.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 85	
PRC	Program	Function	Object		2017 Value	2018 Value
726	Banner Scholarship					
	8XX Community Services Programs					
		33XX Community Services				
			870 Student Scholarships		0.00	250.00
750	Rising Wolf Scholarship					
	8XX Community Services Programs					
		33XX Community Services				
			870 Student Scholarships		2,000.00	0.00
751						
	8XX Community Services Programs					
		33XX Community Services				
			870 Student Scholarships		500.00	0.00
754						
	8XX Community Services Programs					
		33XX Community Services				
			870 Student Scholarships		600.00	0.00
756	George Bird Grinnell Native American Foundation Scholarship					
	8XX Community Services Programs					
		33XX Community Services				
			870 Student Scholarships		0.00	4,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					8,200.00	7,950.00

Schedule Of Changes Worksheet					Fund Code 85	
Beginning Fund Balance					95,298.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,766.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					7,950.00	(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)					90,114.66	(5)



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Detail Expenditure

Fund	Account	Description	2017 Value	2018 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	172,368.03	205,704.73
XX	39X 1XXX 112	Certified Teacher Staff Salaries	141,952.22	148,917.01
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,397,243.17	1,526,379.93
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	10,503.06	92,349.74
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	175.78	0.00
XX	XXX 26XX 41X	Energy Utility Services	194,684.89	220,539.06
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	429,504.42	13,741.75
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 355	Technology Contracted Services	0.00	0.00
XX	XXX XXXX 455	Technology Repairs and Rental	0.00	0.00
XX	XXX XXXX 535	Technology Communication Services	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	2,300.00	8,420.00
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
XX	XXX XXXX 645	Online Textbooks/E-Books	0.00	970.24
XX	XXX XXXX 682	Technology Supplies	0.00	1,106.28
XX	XXX XXXX 735	Technology Equipment and Software	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	87,205.16
b. Related Services Block Grant Entitlement	29,270.78
c. Total Entitlements Subject to Reversion	116,475.94

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)]	154,913.01
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	397,551.92
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 Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

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

Percentage of Special Ed Funding FY2020 Maximum Budget: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	291,292.97	0.00	0.00	0.00	211.06
280	1XXX	2XX	80,108.20	0.00	0.00	0.00	1.10
280	1XXX	3XX	0.00	0.00	0.00	0.00	1,677.34
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	1,946.60
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	19,575.65	0.00	0.00	0.00	0.00
280	24XX	2XX	2,739.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			393,715.82	0.00	0.00	0.00	3,836.10

397,551.92

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. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY18 in TEAMS.



Trustees' Financial Summary

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

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	217,749.00	0.00	0.00	0.00	217,749.00
Land Improvements	2,971,859.00	0.00	0.00	0.00	2,971,859.00
Buildings	20,918,468.00	3,487,327.00	11,000.00	0.00	24,416,795.00
Machinery and Equipment	2,908,118.00	595,580.00	207,942.00	388,767.00	3,322,873.00
Totals at Historical Cost	27,016,194.00	4,082,907.00	218,942.00	388,767.00	30,929,276.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	27,016,194.00	4,082,907.00	218,942.00	388,767.00	30,929,276.00

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

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

*** Has comments.

Depreciation by Function for FY2018	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	146,173.00	0.00	0.00
General Administration (23XX)	284,560.00	0.00	0.00
Operations and Maintenance (26XX)	6,441.00	0.00	0.00
Transportation (27XX)	122,825.00	0.00	0.00
Food Service (31XX)	1,510.00	0.00	0.00
Extracurricular (34XX, 35XX)	6,838.00	0.00	0.00
Unallocated	134,736.00	0.00	0.00
Total Depreciation for FY2018	703,083.00	0.00	0.00

*** Has comment.



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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2017	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2018) [a+b-c-d]	(f) Current Portion Due FY2019	(g) Long-Term Portion Due FY2020
Governmental Activities *							
Compensated Absences	150,932.89	0.00	0.00	128.89	150,804.00	0.00	150,804.00
Other Post Employment Benefits	5,169.50	44,829.00	0.00	0.00	49,998.50	0.00	49,998.50
Total Governmental Activity							
Non-bond Long-Term Liabilities	156,102.39	44,829.00	0.00	128.89	200,802.50	0.00	200,802.50
Bond(s)							
12/01/2007	1,455,000.00	0.00	220,000.00	0.00	1,235,000.00	225,000.00	1,010,000.00
12/01/2007	2,005,000.00	0.00	165,000.00	0.00	1,840,000.00	170,000.00	1,670,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	3,460,000.00	0.00	385,000.00	0.00	3,075,000.00	395,000.00	2,680,000.00

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

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



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Net Pension Liability FY2018

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	1,342,578.44	196,756.56	0.00	1,539,335.00
Net Pension - TRS	3,849,279.54	0.00	159,521.54	3,689,758.00