



Trustees' Financial Summary

FY2023-24

Submit ID: 0400-79411410

18 Glacier County

0400 Browning Elem

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:	Sandra Rivas	Phone #:	(406) 338-2715
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(Signature)

(Date)

Chair, Board of Trustees:	James Running Fisher
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(Signature)

(Date)

County Superintendent	Lester Johnson
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(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY24 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, 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, 13, 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	Program Type	Project Number	CFDA#
001	Teacher Stipends	STATE		
003	PCard Rebate	LOCAL		
010	Bullshoe Elementary	LOCAL		
016	Masonic Grant	LOCAL		local
026	Browning Elementary	LOCAL		
030	Napi Elementary	LOCAL		
036	Local Aggregate Reimbursement/Indirects	LOCAL	T Mobile cell tower	Local
050	Browning Middle School	LOCAL		
089	Administration	LOCAL		
094	Homeless Donations	LOCAL		Local
103	LIGHTS ON AFTER SCHOOL	LOCAL		Local
104	Laura Bush Library Foundation Grant	LOCAL		
109	Amskapi Piikani	LOCAL		
124	Title V, Part B, Subpart 2, Rural Low Income Schools (RLIS)	FEDERAL		84.358
202	School Support Elem 23-24	LOCAL		
203	School Support 22 23	STATE		
209	BPS Staff and Student Wellness	LOCAL		
210	Sokinaapi Project Good Health	FEDERAL	5H79SP0816549-03	93.243
213	Spokinappi 22 23	FEDERAL		
222	Title I, Part A, Improving Basic Programs	FEDERAL	018 0400 31 22	84.010
223	Title I, Part A. Improving Basic Programs	FEDERAL	018 0400 31 23	84.010
230	Title I Schoolwide 2020-2021	LOCAL	018 0400 32 30	84.010A
234	Title I, ESEA Schoolwide Program	FEDERAL	018040031202	Federal
264	Native American Language	FEDERAL	S415B200017	84.415B
265	Mt Indian Language Project - GTribe	LOCAL		
273	Child Core Language Grant	LOCAL		
275	Montana Child Care Stabilization Grant	STATE		
360	Montana Medicaid	STATE		
374	CTE	STATE		
402	ARP - Homeless Children and Youth	FEDERAL		84.425W
413	ARP Child Care Innovation & Development	STATE		



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
432	ARP - Homeless Children and Youth	FEDERAL	018040097202	84.425W
446	McKinney Vento	STATE		
447	Mckinney Vento	FEDERAL	018 0400 5 23	84.367A
461	Youth Homelessness Demonstration Project (YHDP)	FEDERAL		
510	Immersion Grant	STATE		
522	Title VI, Part A, Indian Education	FEDERAL	23-24	84.060
524	Title VI Indian Ed 22 23	FEDERAL		
582	MCLSDP 21-22	FEDERAL	018 0400 35 40	84.371c
583	MCLSDP 22-23	FEDERAL	018 0400 35 40	84.371
612	IDEA, Part B, Special Education	FEDERAL	018 0400 77 21	84.027
614	IDEA, Special Education Preschool	FEDERAL	23-24	84.173
623	IDEA Preschool 22-23	STATE		
632	CRRSA - State School Emergency Relief Fund II (ESSER II)	FEDERAL		84.425D
633	ARP - State School Emergency Relief Fund (ESSER III)	FEDERAL		84.425U
634	ESSER III Lost Instruction	FEDERAL		
636	GEAR UP HS 22/23	STATE		
644	GEAR UP SUMMER 22-23	STATE		
660	MT Ed Talent Search	LOCAL		
662	Gear Up MS 23-24	STATE		
664	Gear Up HS 23-24	STATE		
734	American Indian College Grant	LOCAL		
767	3 Rivers Donation	STATE		
780	Miscellaneous Local Revenue	LOCAL		
782	Pepsi Employee Fund	LOCAL		
800	Food Pantry/Town Pump/Back Pack Donations	LOCAL		
808	EE-KAH-KII-MAHT	LOCAL		
809	Drug Free Activities	LOCAL		
825	Lights On	LOCAL		



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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Reserve 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)	838,643.05	88,828.05	1,516,254.13	129,149.50
02	Taxes Receivable - Real and Personal (120-149)	455,899.96	299,491.80	175,222.34	
03	Taxes Receivable - Protested (150-159)	68,050.56	37,851.24	32,665.89	
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	1,362,593.57	426,171.09	1,724,142.36	129,149.50
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)		3,244.61		7,910.06
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		3,244.61		7,910.06
DEFERRED INFLOWS					
36	Deferred Inflows (680)	523,950.52	337,343.04	207,888.23	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		175.00		
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	838,643.05	85,408.44	1,516,254.13	121,239.44
52	TOTAL FUND BALANCE/EQUITY	838,643.05	85,583.44	1,516,254.13	121,239.44
53	TOTAL LIABILITIES AND FUND BALANCE	1,362,593.57	426,171.09	1,724,142.36	129,149.50



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0400 Browning Elem

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)	25,981.90	572,833.19	(8,938,179.27)	33,769.62
02	Taxes Receivable - Real and Personal (120-149)	51.73			625.17
03	Taxes Receivable - Protested (150-159)	2.43			0.25
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			10,886,677.41	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	26,036.06	572,833.19	1,948,498.14	34,395.04
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)			100,517.11	
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			100,517.11	
DEFERRED INFLOWS					
36	Deferred Inflows (680)	54.16		21,656.39	625.42
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			5,269.89	
48	Fund Balance for Budget	25,981.90	572,833.19	1,821,054.75	33,769.62
52	TOTAL FUND BALANCE/EQUITY	25,981.90	572,833.19	1,826,324.64	33,769.62
53	TOTAL LIABILITIES AND FUND BALANCE	26,036.06	572,833.19	1,948,498.14	34,395.04



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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)			43,335.83	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			43,335.83	
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			43,335.83	
52	TOTAL FUND BALANCE/EQUITY			43,335.83	
53	TOTAL LIABILITIES AND FUND BALANCE			43,335.83	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			15,446,404.12	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			11,449,892.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			26,896,296.12	
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)			1,248.80	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			1,248.80	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			15.41	
48	Fund Balance for Budget			26,895,031.91	
52	TOTAL FUND BALANCE/EQUITY			26,895,047.32	
53	TOTAL LIABILITIES AND FUND BALANCE			26,896,296.12	



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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)	10,011.66	393,173.80		684,468.47
02	Taxes Receivable - Real and Personal (120-149)				185,721.57
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	10,011.66	393,173.80		870,190.04
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)				185,721.57
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	10,011.66	393,173.80		684,468.47
52	TOTAL FUND BALANCE/EQUITY	10,011.66	393,173.80		684,468.47
53	TOTAL LIABILITIES AND FUND BALANCE	10,011.66	393,173.80		870,190.04



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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)	1,121,826.82	450,483.10		
02	Taxes Receivable - Real and Personal (120-149)		20,726.33		
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	1,121,826.82	471,209.43		
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)			3,215.00	
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES			3,215.00	
DEFERRED INFLOWS					
36	Deferred Inflows (680)		20,726.33		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)			(3,215.00)	
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,121,826.82	450,483.10		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	1,121,826.82	450,483.10	(3,215.00)	
53	TOTAL LIABILITIES AND FUND BALANCE	1,121,826.82	471,209.43		



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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)				
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)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr 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)				
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)				
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)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	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 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)		265,418.09		
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		265,418.09		
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		265,418.09		
52	TOTAL FUND BALANCE/EQUITY		265,418.09		
53	TOTAL LIABILITIES AND FUND BALANCE		265,418.09		



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Balance Sheet

		Payroll Clearing Fund	Claims Clearing 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)				
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

		Custodial Fund - A	Custodial Fund - B	Custodial Fund - C	Custodial Fund - 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

		Custodial Fund - 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		2023 Value	2024 Value
	1111 District Levy - Real Property		233,804.45	254,334.02
	1112 District Levy - Personal Property		347,629.19	307,302.12
	1114 District Levy - Personal Property/Mobile Homes		4,195.35	4,644.99
	1190 Penalties and Interest on Taxes		4,730.76	3,044.67
	3110 Direct State Aid		3,902,102.96	3,900,116.31
	3111 Quality Educator		459,328.24	425,566.44
	3112 At Risk Student		161,628.39	166,347.24
	3113 Indian Education For All		31,590.96	31,465.56
	3114 American Indian Achievement Gap		262,434.00	285,055.00
	3115 State Special Education Allowable Cost Payment to Districts		396,306.01	381,417.23
	3116 Data For Achievement		30,247.53	30,123.24
	3120 State - Guaranteed Tax Base Aid		3,001,594.64	2,947,892.05
	6100 Material Prior Period Revenue Adjustments		20,344.55	-4,315.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			8,855,937.03	8,732,993.67

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01	
PRC	Program	Function	Object	2023 Value	2024 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	5,006,035.26	4,371,624.13
			2XX Personal Services - Employee Benefits	810,974.13	793,116.35
			3XX Purchased Professional and Technical Services	0.00	52,008.88
			5XX Other Purchased Services	1,245.48	3,911.12
			6XX Supplies and Materials	20,039.31	7,327.21
		21XX Support Services - Students			
			1XX Personal Services - Salaries	456,555.43	456,841.12
			2XX Personal Services - Employee Benefits	48,730.32	36,515.68
		222X Educational Media Services			
			1XX Personal Services - Salaries	80,331.66	205,611.06
			2XX Personal Services - Employee Benefits	437.07	25,851.71
			5XX Other Purchased Services	259.93	0.00
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	0.00	48,064.65
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	1,019,391.09	872,989.70
			2XX Personal Services - Employee Benefits	107,331.43	167,587.15
			5XX Other Purchased Services	991.65	1,275.23
			6XX Supplies and Materials	1,414.09	459.59



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2023 Value	2024 Value	
		25XX	Support Services - Business			
			6XX Supplies and Materials	0.00		9,420.98
		26XX	Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	46,898.35		8,672.80
			2XX Personal Services - Employee Benefits	17,798.58		1,551.30
		27XX	Student Transportation Services			
			1XX Personal Services - Salaries	13,118.61		1,598.67
			2XX Personal Services - Employee Benefits	829.10		0.00
			5XX Other Purchased Services	39,742.92		0.00
	280		Special Education - Local and State			
		1XXX	Instruction			
			1XX Personal Services - Salaries	760,331.32		744,998.16
			2XX Personal Services - Employee Benefits	103,346.86		151,254.59
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	64,461.92		74,426.08
			2XX Personal Services - Employee Benefits	52.07		8,609.52
			3XX Purchased Professional and Technical Services	0.00		268,760.45
		23XX	Support Services - General Administration			
			1XX Personal Services - Salaries	51,815.26		82,565.16
			2XX Personal Services - Employee Benefits	18,522.09		29,555.95
		24XX	Support Services - School Administration			
			1XX Personal Services - Salaries	54,216.28		15,826.96
			2XX Personal Services - Employee Benefits	10,229.80		2,098.80
	365		Indian Education for All			
		1XXX	Instruction			
			1XX Personal Services - Salaries	0.00		153,386.35
			2XX Personal Services - Employee Benefits	0.00		42,373.74
		24XX	Support Services - School Administration			
			1XX Personal Services - Salaries	41,930.21		36,543.74
			2XX Personal Services - Employee Benefits	0.00		12,483.42
	390		State Career & Technical Education Entitlement - Undistributed			
		1XXX	Instruction			
			1XX Personal Services - Salaries	54,900.52		92,299.29
			2XX Personal Services - Employee Benefits	310.89		131.25
	720		School Sponsored Athletics			
		35XX	Extracurricular - Athletics			
			1XX Personal Services - Salaries	0.00		21,429.39
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>8,832,241.63</u>	<u>8,801,170.18</u>	



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					906,819.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					8,732,993.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					8,801,170.18	(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)					838,643.05	(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		2023 Value	2024 Value
	1111 District Levy - Real Property		257,707.67	305,587.49
	1112 District Levy - Personal Property		409,407.93	372,274.11
	1114 District Levy - Personal Property/Mobile Homes		3,952.39	5,089.44
	1190 Penalties and Interest on Taxes		2,913.85	2,340.11
	1900 Other Revenue from Local Sources		0.00	159.12
	2220 County On-Schedule Transportation Reimbursement		130,707.11	67,880.29
	3210 State - On-Schedule Transportation Reimbursement		120,423.21	137,315.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			925,112.16	890,646.44

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 10	
PRC	Program	Function	Object	2023 Value	2024 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	501,525.96	557,814.80
			2XX Personal Services - Employee Benefits	88,860.74	62,041.12
			3XX Purchased Professional and Technical Services	1,245.00	420.00
			4XX Purchased Property Services	90,807.13	67,157.02
			5XX Other Purchased Services	10,280.81	112,038.52
			6XX Supplies and Materials	12,217.93	143,972.33
			7XX Property and Equipment Acquisition	0.00	81,947.80
			810 Dues and Fees	0.00	21.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				704,937.57	1,025,412.59

Schedule Of Changes Worksheet					Fund Code 10	
Beginning Fund Balance					220,174.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					890,646.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,025,412.59	(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	175.00	Less Last Year	0.00	(4b)	175.00
					175.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					85,583.44	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11	
PRC	Revenue		2023 Value	2024 Value
	1111 District Levy - Real Property		142,499.90	158,066.28
	1112 District Levy - Personal Property		215,497.92	191,479.18
	1114 District Levy - Personal Property/Mobile Homes		2,452.66	2,813.67
	1190 Penalties and Interest on Taxes		2,436.01	1,643.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			362,886.49	354,003.04

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 11	
PRC	Program	Function	Object	2023 Value	2024 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	443,391.96	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				443,391.96	0.00

Schedule Of Changes Worksheet

						Fund Code 11
Beginning Fund Balance						1,162,251.09 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						354,003.04 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,516,254.13 (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: Fund Code 12

PRC	Revenue	2023 Value	2024 Value
	1611 National School Lunch Program	0.00	6,749.32
	1630 Catering Sales	56,158.74	54,924.50
	1632 Daily Adult Sales	6,215.68	94,246.07
	1900 Other Revenue from Local Sources	46.11	2,622.95
	4550 Federal School Nutrition Reimbursement	1,154,026.74	1,739,647.85
	4552 School Nutrition Fresh Fruit And Vegetable Program	0.00	859.93
	6100 Material Prior Period Revenue Adjustments	282.04	0.00
002	4610 School Nutrition Discretionary Grant (Direct, Certification, ART, Equipment)	7,500.00	0.00
801	1632 Daily Adult Sales	57,048.20	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,281,277.51</u>	<u>1,899,050.62</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2023 Value	2024 Value
	910 Food Services				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	14,486.06	12,606.39
		31XX Food Services			
			1XX Personal Services - Salaries	639,206.89	735,737.46
			2XX Personal Services - Employee Benefits	82,741.57	91,499.69
			4XX Purchased Property Services	103.00	0.00
			5XX Other Purchased Services	462.54	28.65
			6XX Supplies and Materials	698,500.99	945,090.24
			7XX Property and Equipment Acquisition	0.00	13,500.00
002	910 Food Services	31XX Food Services			
			6XX Supplies and Materials	7,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,442,501.05</u>	<u>1,798,462.43</u>



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Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance						20,651.25 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,899,050.62 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,798,462.43 (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)						121,239.44 (5)



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

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14	
PRC	Revenue		2023 Value	2024 Value
	2240 County Retirement Distribution		2,106,388.67	2,003,501.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>2,106,388.67</u>	<u>2,003,501.93</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 14	
PRC	Program	Function	Object	2023 Value	2024 Value
	170 Distance Learning				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	1,996.52	15,446.22
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	295.37	16.61
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	893,640.14	750,522.67
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	126,313.26	147,218.45
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	5,669.66	20,621.81
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	31,887.10	47,149.28
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	69,088.33	49,345.79
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	180,165.72	179,789.10
		258X Admin. Tech. - Technology Coordinator			
			2XX Personal Services - Employee Benefits	0.00	3,533.47
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	44,691.48	45,350.32
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	213,906.55	215,931.57
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	99,695.60	100,571.94
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	149,542.93	196,150.17
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	6,739.42	13,017.66
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	8,913.94	13,469.04



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2023 Value	2024 Value
		24XX	Support Services - School Administration		
		2XX	Personal Services - Employee Benefits	9,316.60	2,733.85
365	Indian Education for All				
		1XXX	Instruction		
		2XX	Personal Services - Employee Benefits	0.00	26,258.31
		24XX	Support Services - School Administration		
		2XX	Personal Services - Employee Benefits	0.00	6,084.61
390	State Career & Technical Education Entitlement - Undistributed				
		1XXX	Instruction		
		2XX	Personal Services - Employee Benefits	9,656.84	16,182.20
710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities		
		2XX	Personal Services - Employee Benefits	1,248.85	1,405.86
720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics		
		2XX	Personal Services - Employee Benefits	17,049.51	16,393.39
890	Other Community Services				
		33XX	Community Services		
		2XX	Personal Services - Employee Benefits	790.80	565.12
910	Food Services				
		31XX	Food Services		
		2XX	Personal Services - Employee Benefits	105,960.75	121,898.49
920	Enterprise or Internal Service Programs				
		32XX	Enterprise Services		
		2XX	Personal Services - Employee Benefits	30,971.59	27,673.13
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,007,540.96</u>	<u>2,017,329.06</u>

Schedule Of Changes Worksheet Fund Code 14

Beginning Fund Balance					586,660.32 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,003,501.93 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,017,329.06 (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)					572,833.19 (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	2024 Value
001	Teacher Stipends	
	6100 Material Prior Period Revenue Adjustments	-250,892.48
003	PCard Rebate	
	1900 Other Revenue from Local Sources	11,578.88
010	Bullshoe Elementary	
	1900 Other Revenue from Local Sources	528.37
026	Browning Elementary	
	1900 Other Revenue from Local Sources	728.27
030	Napi Elementary	
	1900 Other Revenue from Local Sources	500.00
050	Browning Middle School	
	1900 Other Revenue from Local Sources	60.29
089	Administration	
	1900 Other Revenue from Local Sources	27.79
094	Homeless Donations	
	1900 Other Revenue from Local Sources	398.00
103	LIGHTS ON AFTER SCHOOL	
	1900 Other Revenue from Local Sources	3,150.00
104	Laura Bush Library Foundation Grant	
	1900 Other Revenue from Local Sources	5,000.00
124	Title V, Part B, Subpart 2, Rural Low Income Schools (RLIS)	
	4370 Title V, Part B, Subpart 2, Rural Low Income Schools (RLIS)	4,074.00
202	School Support Elem 23-24	
	4200 Title I, Part A, Improving Basic Programs	77,604.00
203	School Support 22 23	
	4200 Title I, Part A, Improving Basic Programs	36,188.00
209	BPS Staff and Student Wellness	
	1900 Other Revenue from Local Sources	31,250.00
210	Sokinaapi Project Good Health	
	4700 Federal Miscellaneous Grants from other State Agencies	174,769.86
213	Spokinapi 22 23	
	4650 Federal Miscellaneous Grants from OPI	44,932.04
222	Title I, Part A, Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	114,609.00
234	Title I, ESEA Schoolwide Program	
	4940 Title I, ESEA, Schoolwide Program	2,099,803.00
264	Native American Language	
	4700 Federal Miscellaneous Grants from other State Agencies	96,239.22



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265 Mt Indian Language Project - GTribe		
1900 Other Revenue from Local Sources		19,937.00
275 Montana Child Care Stabilization Grant		
4700 Federal Miscellaneous Grants from other State Agencies		63,243.42
360 Montana Medicaid		
1900 Other Revenue from Local Sources		69,453.38
402 ARP - Homeless Children and Youth		
7380 ARP - Homeless Children and Youth		6,194.00
413 ARP Child Care Innovation & Development		
4700 Federal Miscellaneous Grants from other State Agencies		105,154.14
432 ARP - Homeless Children and Youth		
7380 ARP - Homeless Children and Youth		70,532.87
446 McKinney Vento		
4380 Title IX, Part A, Education for Homeless Children & Youth		52,672.00
447 Mckinney Vento		
4380 Title IX, Part A, Education for Homeless Children & Youth		500.43
461 Youth Homelessness Demonstration Project (YHDP)		
4650 Federal Miscellaneous Grants from OPI		127,141.02
510 Immersion Grant		
3740 Indian Language Immersion Program		63,152.16
522 Title VI, Part A, Indian Education		
4130 Title VI, Part A, Indian Education		482,291.09
524 Title VI Indian Ed 22 23		
4130 Title VI, Part A, Indian Education		27,028.45
582 MCLSDP 21-22		
4230 Title II, Part E, Comprehensive Literacy Development (Striving Readers)		571,790.36
583 MCLSDP 22-23		
4230 Title II, Part E, Comprehensive Literacy Development (Striving Readers)		201,989.00
612 IDEA, Part B, Special Education		
4560 IDEA, Part B, Special Education		579,698.00
614 IDEA, Special Education Preschool		
4570 IDEA, Special Education Preschool		12,719.08
623 IDEA Preschool 22-23		
4570 IDEA, Special Education Preschool		3,289.00
632 CRRSA - State School Emergency Relief Fund II (ESSER II)		
7750 CRRSA - State School Emergency Relief Fund		1,423,707.63
633 ARP - State School Emergency Relief Fund (ESSER III)		
7850 ARP - State School Emergency Relief Fund		5,727,674.38
634 ESSER III Lost Instruction		
7850 ARP - State School Emergency Relief Fund		1,291,432.05
662 Gear Up MS 23-24		
4710 GEAR UP		47,048.94
664 Gear Up HS 23-24		
4710 GEAR UP		94,973.93



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734 American Indian College Grant		
1900 Other Revenue from Local Sources		200.51
780 Miscellaneous Local Revenue		
1900 Other Revenue from Local Sources		289,756.85
782 Pepsi Employee Fund		
1900 Other Revenue from Local Sources		29.94
800 Food Pantry/Town Pump/Back Pack Donations		
1900 Other Revenue from Local Sources		13,314.00
808 EE-KAH-KII-MAHT		
1900 Other Revenue from Local Sources		1,110.00
809 Drug Free Activities		
1900 Other Revenue from Local Sources		298.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		13,796,880.62

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

PRC	Program	Function	Object	2023 Value	2024 Value
016	Masonic Grant				
	1XX	Regular Education Programs - Elementary/Secondary			
		222X	Educational Media Services		
			6XX Supplies and Materials		380.50
			016 Subtotal		380.50
036	Local Aggregate Reimbursement/Indirects				
	1XX	Regular Education Programs - Elementary/Secondary			
		222X	Educational Media Services		
			6XX Supplies and Materials		42,995.10
			036 Subtotal		42,995.10
094	Homeless Donations				
	820	Civic Services			
		33XX	Community Services		
			6XX Supplies and Materials		802.40
			094 Subtotal		802.40
103	LIGHTS ON AFTER SCHOOL				
	710	School Sponsored Extracurricular Activities			
		34XX	Extracurricular - Activities		
			6XX Supplies and Materials		5,093.55
			103 Subtotal		5,093.55
109	Amskapi Piikani				
	170	Distance Learning			
		1XXX	Instruction		
			5XX Other Purchased Services		587.33
			109 Subtotal		587.33



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2023 Value	2024 Value
124	Title V, Part B, Subpart 2, Rural Low Income Schools (RLIS)					
	437 Title V, Part B, Subpart 2, Rural Low Income Schools (RLIS)					
		1XXX Instruction				
			6XX Supplies and Materials			4,074.00
			124 Subtotal			<u>4,074.00</u>
202	School Support Elem 23-24					
	420 Title I, Part A, Improving Basic Programs					
		1XXX Instruction				
			6XX Supplies and Materials			57,603.70
		221X Improvement of Instruction Services				
			3XX Purchased Professional and Technical Services			20,000.00
			202 Subtotal			<u>77,603.70</u>
209	BPS Staff and Student Wellness					
	470 Federal Miscellaneous Grants from other State Agencies					
		21XX Support Services - Students				
			6XX Supplies and Materials			3,107.07
		221X Improvement of Instruction Services				
			1XX Personal Services - Salaries			9,093.35
			2XX Personal Services - Employee Benefits			2,175.31
			5XX Other Purchased Services			1,939.66
			209 Subtotal			<u>16,315.39</u>
210	Sokinaapi Project Good Health					
	470 Federal Miscellaneous Grants from other State Agencies					
		21XX Support Services - Students				
			1XX Personal Services - Salaries			148,088.88
			2XX Personal Services - Employee Benefits			43,215.72
			6XX Supplies and Materials			4,819.21
		221X Improvement of Instruction Services				
			3XX Purchased Professional and Technical Services			18,890.71
			5XX Other Purchased Services			22,332.29
			6XX Supplies and Materials			15,818.74
			210 Subtotal			<u>253,165.55</u>
222	Title I, Part A, Improving Basic Programs					
	420 Title I, Part A, Improving Basic Programs					
		1XXX Instruction				
			1XX Personal Services - Salaries			57,971.23
			2XX Personal Services - Employee Benefits			24,032.14
			6XX Supplies and Materials			16,128.00
		221X Improvement of Instruction Services				
			1XX Personal Services - Salaries			6,461.63



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2023 Value	2024 Value
			2XX Personal Services - Employee Benefits		1,101.09
			222 Subtotal		<u>105,694.09</u>
230	Title I Schoolwide 2020-2021				
	494 Title I, ESEA, Schoolwide Program				
		1XXX Instruction			
			1XX Personal Services - Salaries		2,390.93
			230 Subtotal		<u>2,390.93</u>
234	Title I, ESEA Schoolwide Program				
	494 Title I, ESEA, Schoolwide Program				
		1XXX Instruction			
			1XX Personal Services - Salaries		1,370,365.88
			2XX Personal Services - Employee Benefits		416,818.69
			6XX Supplies and Materials		103,368.87
		21XX Support Services - Students			
			1XX Personal Services - Salaries		45,188.50
			2XX Personal Services - Employee Benefits		27,935.42
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries		97,573.37
			2XX Personal Services - Employee Benefits		22,897.83
			3XX Purchased Professional and Technical Services		12,500.00
			234 Subtotal		<u>2,096,648.56</u>
264	Native American Language				
	470 Federal Miscellaneous Grants from other State Agencies				
		1XXX Instruction			
			1XX Personal Services - Salaries		8,254.76
			2XX Personal Services - Employee Benefits		1,185.75
			6XX Supplies and Materials		27,296.96
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries		44,856.66
			2XX Personal Services - Employee Benefits		8,954.13
			3XX Purchased Professional and Technical Services		5,000.00
			5XX Other Purchased Services		602.64
			264 Subtotal		<u>96,150.90</u>
265	Mt Indian Language Project - GTribe				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services		7,888.66
			6XX Supplies and Materials		19,000.00
			265 Subtotal		<u>26,888.66</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2023 Value	2024 Value
273	Child Core Language Grant					
	920	Enterprise or Internal Service Programs				
		32XX	Enterprise Services			
			6XX	Supplies and Materials		2,400.00
				273 Subtotal		<u>2,400.00</u>
360	Montana Medicaid					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			5XX	Other Purchased Services		44.54
			6XX	Supplies and Materials		8,572.58
		26XX	Operation and Maintenance of Plant Services			
			4XX	Purchased Property Services		4,500.00
	280	Special Education - Local and State				
		1XXX	Instruction			
			3XX	Purchased Professional and Technical Services		225.00
			5XX	Other Purchased Services		5,066.50
			6XX	Supplies and Materials		58,573.04
			810	Dues and Fees		1,110.50
		26XX	Operation and Maintenance of Plant Services			
			3XX	Purchased Professional and Technical Services		6,996.92
				360 Subtotal		<u>85,089.08</u>
402	ARP - Homeless Children and Youth					
	465	Federal Miscellaneous Grants from OPI				
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits		15,158.53
			5XX	Other Purchased Services		1,655.42
			6XX	Supplies and Materials		2,883.65
				402 Subtotal		<u>19,697.60</u>
413	ARP Child Care Innovation & Development					
	470	Federal Miscellaneous Grants from other State Agencies				
		221X	Improvement of Instruction Services			
			5XX	Other Purchased Services		234.00
		33XX	Community Services			
			1XX	Personal Services - Salaries		39,948.29
			2XX	Personal Services - Employee Benefits		7,090.79
			3XX	Purchased Professional and Technical Services		3,372.00
			4XX	Purchased Property Services		34,502.17
			6XX	Supplies and Materials		20,006.89
				413 Subtotal		<u>105,154.14</u>



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

PRC	Program	Function	Object	2023 Value	2024 Value
432	ARP - Homeless Children and Youth				
	465	Federal Miscellaneous Grants from OPI			
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		56,890.47
			5XX Other Purchased Services		3,181.43
			6XX Supplies and Materials		2,888.00
			432 Subtotal		62,959.90
447	Mckinney Vento				
	438	Title IX, Part A, Education for Homeless Children & Youth			
		1XXX	Instruction		
			5XX Other Purchased Services		500.00
			6XX Supplies and Materials		4,259.43
			447 Subtotal		4,759.43
461	Youth Homelessness Demonstration Project (YHDP)				
	470	Federal Miscellaneous Grants from other State Agencies			
		1XXX	Instruction		
			1XX Personal Services - Salaries		16,657.26
			2XX Personal Services - Employee Benefits		2,833.00
			6XX Supplies and Materials		10,261.12
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services		100.00
		27XX	Student Transportation Services		
			5XX Other Purchased Services		69.00
			461 Subtotal		29,920.38
510	Immersion Grant				
	374	Indian Language Immersion Program			
		1XXX	Instruction		
			1XX Personal Services - Salaries		1,230.65
			2XX Personal Services - Employee Benefits		176.33
			3XX Purchased Professional and Technical Services		4,992.66
			5XX Other Purchased Services		32,770.10
			6XX Supplies and Materials		12,846.18
			510 Subtotal		52,015.92
522	Title VI, Part A, Indian Education				
	413	Title VI, Part A, Indian Education			
		1XXX	Instruction		
			1XX Personal Services - Salaries		356,978.63
			2XX Personal Services - Employee Benefits		64,480.27
		24XX	Support Services - School Administration		
			5XX Other Purchased Services		7,587.54



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2023 Value	2024 Value
			6XX Supplies and Materials		21,026.17
			522 Subtotal		<u>450,072.61</u>
582	MCLSDP 21-22				
	423 Title II, Part E, Comprehensive Literacy Development (Striving Readers)				
		1XXX Instruction			
			6XX Supplies and Materials		249,349.11
		221X Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services		145,501.25
			582 Subtotal		<u>394,850.36</u>
583	MCLSDP 22-23				
	423 Title II, Part E, Comprehensive Literacy Development (Striving Readers)				
		1XXX Instruction			
			6XX Supplies and Materials		45,264.32
		221X Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services		30,300.00
			5XX Other Purchased Services		43,065.09
			583 Subtotal		<u>118,629.41</u>
612	IDEA, Part B, Special Education				
	456 IDEA, Part B, Special Education				
		21XX Support Services - Students			
			3XX Purchased Professional and Technical Services		431,622.39
			612 Subtotal		<u>431,622.39</u>
614	IDEA, Special Education Preschool				
	457 IDEA, Special Education Preschool				
		21XX Support Services - Students			
			1XX Personal Services - Salaries		11,121.51
			2XX Personal Services - Employee Benefits		1,597.57
			614 Subtotal		<u>12,719.08</u>
632	CRRSA - State School Emergency Relief Fund II (ESSER II)				
	775 CRRSA - State School Emergency Relief Fund - Basic				
		1XXX Instruction			
			1XX Personal Services - Salaries		4,139.55
			2XX Personal Services - Employee Benefits		181.07
		21XX Support Services - Students			
			6XX Supplies and Materials		18,672.57
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials		11,272.22
			7XX Property and Equipment Acquisition		6,003.57
		27XX Student Transportation Services			
			6XX Supplies and Materials		814.39



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

PRC	Program	Function	Object	2023 Value	2024 Value
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition		1,323,636.76
			632 Subtotal		<u>1,364,720.13</u>
633	ARP - State School Emergency Relief Fund (ESSER III)				
	775 CRRSA - State School Emergency Relief Fund - Basic				
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition		85,393.68
	785 ARP - State School Emergency Relief Fund - Basic				
		1XXX	Instruction		
			1XX Personal Services - Salaries		26,274.24
			2XX Personal Services - Employee Benefits		4,903.01
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		103,311.23
			2XX Personal Services - Employee Benefits		35,325.62
			3XX Purchased Professional and Technical Services		29,600.00
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		18,689.36
			6XX Supplies and Materials		10,407.62
		222X	Educational Media Services		
			1XX Personal Services - Salaries		18,018.95
			2XX Personal Services - Employee Benefits		3,034.69
		25XX	Support Services - Business		
			1XX Personal Services - Salaries		11,579.86
			2XX Personal Services - Employee Benefits		1,946.22
		26XX	Operation and Maintenance of Plant Services		
			1XX Personal Services - Salaries		43,837.76
			2XX Personal Services - Employee Benefits		8,504.07
			6XX Supplies and Materials		7,387.20
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition		3,752,139.85
787	ARP - State School Emergency Relief Fund - Learning Loss				
		1XXX	Instruction		
			1XX Personal Services - Salaries		268,266.48
			2XX Personal Services - Employee Benefits		61,098.01
		21XX	Support Services - Students		
			3XX Purchased Professional and Technical Services		267,777.92
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		55,262.23
			633 Subtotal		<u>4,812,758.00</u>



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

PRC	Program	Function	Object	2023 Value	2024 Value
634	ESSER III	Lost Instruction			
	787	ARP - State School Emergency Relief Fund - Learning Loss			
		1XXX Instruction			
			1XX Personal Services - Salaries		753,449.14
			2XX Personal Services - Employee Benefits		213,087.42
			3XX Purchased Professional and Technical Services		18,138.51
			5XX Other Purchased Services		718.91
		221X Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services		69,402.11
			5XX Other Purchased Services		1,277.60
			6XX Supplies and Materials		127,398.05
		222X Educational Media Services			
			6XX Supplies and Materials		82,320.00
			634 Subtotal		1,265,791.74
636	GEAR UP HS 22/23				
	471	GEAR UP			
		1XXX Instruction			
			1XX Personal Services - Salaries		1,092.86
			2XX Personal Services - Employee Benefits		122.90
			636 Subtotal		1,215.76
644	GEAR UP SUMMER 22-23				
	471	GEAR UP			
		1XXX Instruction			
			1XX Personal Services - Salaries		1,690.16
			2XX Personal Services - Employee Benefits		298.97
			644 Subtotal		1,989.13
660	MT Ed Talent Search				
		1XX Regular Education Programs - Elementary/Secondary			
		21XX Support Services - Students			
			5XX Other Purchased Services		3,120.80
			660 Subtotal		3,120.80
662	Gear Up MS 23-24				
	471	GEAR UP			
		1XXX Instruction			
			1XX Personal Services - Salaries		27,466.61
			2XX Personal Services - Employee Benefits		11,746.17
			5XX Other Purchased Services		6,440.03
			6XX Supplies and Materials		1,400.03
			662 Subtotal		47,052.84



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:						Fund Code 15	
PRC	Program	Function	Object	2023 Value	2024 Value		
664	Gear Up HS 23-24						
	471	GEAR UP					
		1XXX	Instruction				
			1XX Personal Services - Salaries		62,693.47		
			2XX Personal Services - Employee Benefits		21,410.80		
			5XX Other Purchased Services		4,999.00		
			6XX Supplies and Materials		6,115.91		
			810 Dues and Fees		294.60		
			664 Subtotal				<u>95,513.78</u>
767	3 Rivers Donation						
		1XX	Regular Education Programs - Elementary/Secondary				
			25XX Support Services - Business				
			6XX Supplies and Materials		5,345.17		
			7XX Property and Equipment Acquisition		2,865.86		
			767 Subtotal				<u>8,211.03</u>
780	Miscellaneous Local Revenue						
		1XX	Regular Education Programs - Elementary/Secondary				
			24XX Support Services - School Administration				
			5XX Other Purchased Services		985.12		
			6XX Supplies and Materials		40,538.68		
			26XX Operation and Maintenance of Plant Services				
			6XX Supplies and Materials		8,680.36		
			780 Subtotal				<u>50,204.16</u>
800	Food Pantry/Town Pump/Back Pack Donations						
		820	Civic Services				
			33XX Community Services				
			6XX Supplies and Materials		11,002.58		
			800 Subtotal				<u>11,002.58</u>
825	Lights On						
		1XX	Regular Education Programs - Elementary/Secondary				
			21XX Support Services - Students				
			6XX Supplies and Materials		1,020.54		
			825 Subtotal				<u>1,020.54</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:							<u><u>12,161,281.45</u></u>



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					189,141.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					13,796,880.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					12,161,281.45	(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	5,269.89	Less Last Year	3,686.29	(4b)	1,583.60	
					1,583.60	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,826,324.64	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Teacher Stipends	-250,892.48	0.00	-250,892.48
003 PCard Rebate	11,578.88	0.00	11,578.88
010 Bullshoe Elementary	528.37	0.00	528.37
016 Masonic Grant	0.00	380.50	-380.50
026 Browning Elementary	728.27	0.00	728.27
030 Napi Elementary	500.00	0.00	500.00
036 Local Aggregate Reimbursement/Indirects	0.00	42,995.10	-42,995.10
050 Browning Middle School	60.29	0.00	60.29
089 Administration	27.79	0.00	27.79
094 Homeless Donations	398.00	802.40	-404.40
103 LIGHTS ON AFTER SCHOOL	3,150.00	5,093.55	-1,943.55
104 Laura Bush Library Foundation Grant	5,000.00	0.00	5,000.00
109 Amskapi Piikani	0.00	587.33	-587.33
124 Title V, Part B, Subpart 2, Rural Low Income Schools (RLIS)	4,074.00	4,074.00	0.00
202 School Support Elem 23-24	77,604.00	77,603.70	0.30
203 School Support 22 23	36,188.00	0.00	36,188.00
209 BPS Staff and Student Wellness	31,250.00	16,315.39	14,934.61
210 Sokinaapi Project Good Health	174,769.86	253,165.55	-78,395.69
213 Spokinappi 22 23	44,932.04	0.00	44,932.04
222 Title I, Part A, Improving Basic Programs	114,609.00	105,694.09	8,914.91
230 Title I Schoolwide 2020-2021	0.00	2,390.93	-2,390.93
234 Title I, ESEA Schoolwide Program	2,099,803.00	2,096,648.56	3,154.44
264 Native American Language	96,239.22	96,150.90	88.32
265 Mt Indian Language Project - GTribe	19,937.00	26,888.66	-6,951.66
273 Child Core Language Grant	0.00	2,400.00	-2,400.00
275 Montana Child Care Stabilization Grant	63,243.42	0.00	63,243.42
360 Montana Medicaid	69,453.38	85,089.08	-15,635.70
402 ARP - Homeless Children and Youth	6,194.00	19,697.60	-13,503.60



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
413 ARP Child Care Innovation & Development	105,154.14	105,154.14	0.00
432 ARP - Homeless Children and Youth	70,532.87	62,959.90	7,572.97
446 McKinney Vento	52,672.00	0.00	52,672.00
447 Mckinney Vento	500.43	4,759.43	-4,259.00
461 Youth Homelessness Demonstration Project (YHDP)	127,141.02	29,920.38	97,220.64
510 Immersion Grant	63,152.16	52,015.92	11,136.24
522 Title VI, Part A, Indian Education	482,291.09	450,072.61	32,218.48
524 Title VI Indian Ed 22 23	27,028.45	0.00	27,028.45
582 MCLSDP 21-22	571,790.36	394,850.36	176,940.00
583 MCLSDP 22-23	201,989.00	118,629.41	83,359.59
612 IDEA, Part B, Special Education	579,698.00	431,622.39	148,075.61
614 IDEA, Special Education Preschool	12,719.08	12,719.08	0.00
623 IDEA Preschool 22-23	3,289.00	0.00	3,289.00
632 CRRSA - State School Emergency Relief Fund II (ESSER II)	1,423,707.63	1,364,720.13	58,987.50
633 ARP - State School Emergency Relief Fund (ESSER III)	5,727,674.38	4,812,758.00	914,916.38
634 ESSER III Lost Instruction	1,291,432.05	1,265,791.74	25,640.31
636 GEAR UP HS 22/23	0.00	1,215.76	-1,215.76
644 GEAR UP SUMMER 22-23	0.00	1,989.13	-1,989.13
660 MT Ed Talent Search	0.00	3,120.80	-3,120.80
662 Gear Up MS 23-24	47,048.94	47,052.84	-3.90
664 Gear Up HS 23-24	94,973.93	95,513.78	-539.85
734 American Indian College Grant	200.51	0.00	200.51
767 3 Rivers Donation	0.00	8,211.03	-8,211.03
780 Miscellaneous Local Revenue	289,756.85	50,204.16	239,552.69
782 Pepsi Employee Fund	29.94	0.00	29.94
800 Food Pantry/Town Pump/Back Pack Donations	13,314.00	11,002.58	2,311.42
808 EE-KAH-KII-MAHT	1,110.00	0.00	1,110.00
809 Drug Free Activities	298.75	0.00	298.75
825 Lights On	0.00	1,020.54	-1,020.54
Total	13,796,880.62	12,161,281.45	1,635,599.17



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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		2023 Value	2024 Value
	1910 Rentals		49,090.15	51,731.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>49,090.15</u>	<u>51,731.50</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 20	
PRC	Program	Function	Object	2023 Value	2024 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	0.00	0.38
			2XX Personal Services - Employee Benefits	0.00	1.25
			3XX Purchased Professional and Technical Services	287.50	0.00
			4XX Purchased Property Services	1,236.81	1,815.31
			6XX Supplies and Materials	1,816.00	0.00
			7XX Property and Equipment Acquisition	53,212.76	7,356.50
	999 Undistributed				
	9999 Undistributed				
			892 Material Prior Period Expenditure Adjustments	1,170.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>57,723.07</u>	<u>9,173.44</u>

Schedule Of Changes Worksheet

						Fund Code 20
Beginning Fund Balance						777.77 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						51,731.50 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						9,173.44 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						43,335.83 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 26	
PRC	Revenue	2023 Value	2024 Value
	1510 Interest Earnings	211,413.16	275,672.80
	1530 Net Increase (Decrease) in the Fair Value of Investments	-27,363.33	403,529.71
	1900 Other Revenue from Local Sources	0.00	93.00
	4820 Federal Impact Aid, Title VII (Section 7003)	10,523,150.00	11,467,718.00
	4822 Federal Impact Aid Formulary Construction, Title VII (Section 7007(A))	146,687.00	0.00
	6100 Material Prior Period Revenue Adjustments	0.00	-428,701.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		10,853,886.83	11,718,312.01

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 26	
PRC	Program	Function	Object	2023 Value	2024 Value
	170		Distance Learning		
		1XXX	Instruction		
			1XX Personal Services - Salaries	41,645.10	85,815.04
			2XX Personal Services - Employee Benefits	1,928.14	2,022.76
			3XX Purchased Professional and Technical Services	0.00	910.00
			6XX Supplies and Materials	8,524.99	9,653.03
	1XX		Regular Education Programs - Elementary/Secondary		
		1XXX	Instruction		
			1XX Personal Services - Salaries	40,372.33	76,426.75
			2XX Personal Services - Employee Benefits	1,164.59	53,416.12
			3XX Purchased Professional and Technical Services	0.00	74,300.00
			4XX Purchased Property Services	540.00	0.00
			5XX Other Purchased Services	87,864.10	83,767.59
			6XX Supplies and Materials	254,378.00	250,877.78
			7XX Property and Equipment Acquisition	7,919.73	0.00
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	313,260.09	425,433.00
			2XX Personal Services - Employee Benefits	45,912.07	69,421.91
			3XX Purchased Professional and Technical Services	0.00	2,295.00
			5XX Other Purchased Services	0.00	384.44
			6XX Supplies and Materials	17,989.82	15,290.93
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries	24,453.94	121,490.52
			2XX Personal Services - Employee Benefits	11,659.06	13,922.70
			3XX Purchased Professional and Technical Services	3,562.50	0.00
			5XX Other Purchased Services	9,057.03	23,324.84
			6XX Supplies and Materials	8,594.44	13,309.01



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

PRC	Program	Function	Object	2023 Value	2024 Value
		222X	Educational Media Services		
		1XX	Personal Services - Salaries	112,408.47	73,101.53
		2XX	Personal Services - Employee Benefits	25,437.91	2,036.53
		3XX	Purchased Professional and Technical Services	1,665.91	64,671.41
		4XX	Purchased Property Services	2,812.50	2,774.50
		5XX	Other Purchased Services	461.87	338.34
		6XX	Supplies and Materials	21,134.46	50,008.37
		7XX	Property and Equipment Acquisition	117,154.28	24,417.00
		810	Dues and Fees	0.00	300.00
		23XX	Support Services - General Administration		
		1XX	Personal Services - Salaries	408,093.50	251,903.73
		2XX	Personal Services - Employee Benefits	51,390.71	38,004.81
		3XX	Purchased Professional and Technical Services	51,264.61	81,653.71
		5XX	Other Purchased Services	335,154.29	418,981.92
		6XX	Supplies and Materials	34,105.77	37,316.49
		810	Dues and Fees	22,133.25	25,563.75
		8XX	Other Expenditures	12,187.78	12,835.81
		24XX	Support Services - School Administration		
		1XX	Personal Services - Salaries	0.00	170,978.01
		2XX	Personal Services - Employee Benefits	62,903.56	850.22
		3XX	Purchased Professional and Technical Services	10,490.14	980.00
		4XX	Purchased Property Services	733.01	0.00
		5XX	Other Purchased Services	13,818.99	22,609.69
		6XX	Supplies and Materials	44,672.03	41,860.61
		810	Dues and Fees	0.00	4,057.00
		25XX	Support Services - Business		
		1XX	Personal Services - Salaries	264,795.52	289,474.27
		2XX	Personal Services - Employee Benefits	44,859.43	44,312.96
		3XX	Purchased Professional and Technical Services	114,897.65	128,721.86
		4XX	Purchased Property Services	2,086.92	0.00
		5XX	Other Purchased Services	101,087.27	116,322.15
		6XX	Supplies and Materials	27,763.02	29,722.94
		810	Dues and Fees	3,548.16	7,493.50
		8XX	Other Expenditures	0.00	345.00
		26XX	Operation and Maintenance of Plant Services		
		1XX	Personal Services - Salaries	1,224,186.77	1,307,657.76
		2XX	Personal Services - Employee Benefits	238,128.66	169,015.87
		3XX	Purchased Professional and Technical Services	43,994.39	46,115.71
		4XX	Purchased Property Services	442,301.01	411,650.50
		5XX	Other Purchased Services	19,586.45	3,478.27
		6XX	Supplies and Materials	170,273.74	199,957.65
		7XX	Property and Equipment Acquisition	7,350.00	26,650.12



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

PRC	Program	Function	Object	2023 Value	2024 Value
			810 Dues and Fees	231.75	1,605.75
		27XX Student Transportation Services			
		1XX Personal Services - Salaries		773.08	8,845.80
		3XX Purchased Professional and Technical Services		0.00	5,498.00
		5XX Other Purchased Services		0.00	3,743.71
		6XX Supplies and Materials		84,617.66	952.08
		7XX Property and Equipment Acquisition		150,120.62	0.00
		4XXX Facilities Acquisition and Construction Services			
		7XX Property and Equipment Acquisition		1,309,661.75	3,730,926.94
280	Special Education - Local and State				
		1XXX Instruction			
		1XX Personal Services - Salaries		215,462.95	396,038.01
		2XX Personal Services - Employee Benefits		53,883.29	66,560.13
		3XX Purchased Professional and Technical Services		0.00	292,473.52
		5XX Other Purchased Services		464.07	1,004.61
		21XX Support Services - Students			
		3XX Purchased Professional and Technical Services		8,461.21	5,852.80
		221X Improvement of Instruction Services			
		6XX Supplies and Materials		0.00	12,986.38
		24XX Support Services - School Administration			
		2XX Personal Services - Employee Benefits		681.06	0.00
		26XX Operation and Maintenance of Plant Services			
		4XX Purchased Property Services		2,726.86	2,878.99
413	Title VI, Part A, Indian Education				
		24XX Support Services - School Administration			
		1XX Personal Services - Salaries		0.00	6,644.32
		2XX Personal Services - Employee Benefits		0.00	1,019.19
		5XX Other Purchased Services		0.00	337.00
		6XX Supplies and Materials		0.00	4,100.50
710	School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
		1XX Personal Services - Salaries		9,527.90	8,697.55
		2XX Personal Services - Employee Benefits		867.10	896.48
		5XX Other Purchased Services		25.00	0.00
720	School Sponsored Athletics				
		35XX Extracurricular - Athletics			
		1XX Personal Services - Salaries		122,204.98	92,178.07
		2XX Personal Services - Employee Benefits		7,701.67	7,664.71
		4XX Purchased Property Services		0.00	24,061.80
		5XX Other Purchased Services		85,948.59	93,360.37
		6XX Supplies and Materials		44,269.38	37,425.21



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object		2023 Value	2024 Value
	820	Civic Services				
		33XX	Community Services			
			5XX Other Purchased Services		0.00	771.94
			6XX Supplies and Materials		7,151.05	6,867.38
	890	Other Community Services				
		33XX	Community Services			
			1XX Personal Services - Salaries		3,960.00	2,825.59
			2XX Personal Services - Employee Benefits		19.00	0.00
	910	Food Services				
		31XX	Food Services			
			6XX Supplies and Materials		260,000.00	300,000.00
	920	Enterprise or Internal Service Programs				
		32XX	Enterprise Services			
			3XX Purchased Professional and Technical Services		71,420.01	0.00
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds		0.00	392,275.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>7,351,886.94</u>	<u>10,936,715.24</u>

Schedule Of Changes Worksheet

Fund Code 26

Beginning Fund Balance						26,113,450.55 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						11,718,312.01 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						10,936,715.24 (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	15.41	Less Last Year	15.41	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						26,895,047.32 (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		2023 Value	2024 Value
	1900 Other Revenue from Local Sources		270.00	1,703.18
	3281 State - Technology Aid		8,281.99	8,038.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>8,551.99</u>	<u>9,741.66</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 28	
PRC	Program	Function	Object	2023 Value	2024 Value
	1XX Regular Education Programs - Elementary/Secondary				
		258X Admin. Tech. - Technology Coordinator			
			6XX Supplies and Materials	0.00	74,583.24
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>74,583.24</u>

Schedule Of Changes Worksheet						Fund Code 28	
Beginning Fund Balance						74,853.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						9,741.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						74,583.24	(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)						10,011.66	(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	2023 Value	2024 Value
	3460 Montana Oil and Gas Tax	43,042.65	30,270.59
	6100 Material Prior Period Revenue Adjustments	50,737.76	22,079.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		93,780.41	52,349.92

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 29	
PRC	Program	Function	Object	2023 Value	2024 Value
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
			6XX Supplies and Materials	0.00	19,303.94
	26XX Operation and Maintenance of Plant Services				
			6XX Supplies and Materials	0.00	184,624.80
			7XX Property and Equipment Acquisition	0.00	45,029.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	248,958.24

Schedule Of Changes Worksheet						Fund Code 29	
Beginning Fund Balance						589,782.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						52,349.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						248,958.24	(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)						393,173.80	(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	2023 Value	2024 Value
1111	District Levy - Real Property	144,850.42	116,204.59
1112	District Levy - Personal Property	208,661.84	138,209.19
1114	District Levy - Personal Property/Mobile Homes	1,509.28	2,478.88
1190	Penalties and Interest on Taxes	4,282.73	1,623.60
3120	State - Guaranteed Tax Base Aid	50,752.42	303,629.04
5300	Operating Transfers from Other Funds	0.00	392,275.00
6100	Material Prior Period Revenue Adjustments	0.00	391,575.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		410,056.69	1,345,995.32

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 50	
PRC	Program	Function	Object	2023 Value	2024 Value
1XX Regular Education Programs - Elementary/Secondary					
51XX General Obligation Bonds, Special Assessments and Interest					
			840 Principal On Debt	625,000.00	635,000.00
			850 Interest on Debt	119,418.00	103,292.25
			860 Agent Fees/Issuance Costs	600.00	0.00
999 Undistributed					
9999 Undistributed					
			892 Material Prior Period Expenditure Adjustments	93.66	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				745,111.66	738,292.25

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance					76,765.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,345,995.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					738,292.25	(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	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					684,468.47	(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		2023 Value	2024 Value
	5200 Sale or Compensation for Loss of Assets		216,546.60	533,893.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>216,546.60</u>	<u>533,893.11</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 60	
PRC	Program	Function	Object	2023 Value	2024 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			4XX Purchased Property Services	0.00	42,295.23
		4XXX Facilities Acquisition and Construction Services			
			3XX Purchased Professional and Technical Services	0.00	4,094.88
			7XX Property and Equipment Acquisition	343,678.99	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>343,678.99</u>	<u>46,390.11</u>

Schedule Of Changes Worksheet

						Fund Code 60
Beginning Fund Balance						634,323.82 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						533,893.11 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						46,390.11 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,121,826.82 (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		2023 Value	2024 Value
	1111 District Levy - Real Property		15,756.19	32,934.68
	1112 District Levy - Personal Property		26,289.90	40,864.17
	1114 District Levy - Personal Property/Mobile Homes		197.55	442.13
	1190 Penalties and Interest on Taxes		51.72	120.82
	3283 State - School Major Maintenance Aid (SMMA)		125,349.33	82,784.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>167,644.69</u>	<u>157,146.22</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 61	
PRC	Program	Function	Object	2023 Value	2024 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 61
Beginning Fund Balance						293,336.88 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						157,146.22 (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)						450,483.10 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

70 - Day Care Enterprise Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 70	
PRC	Revenue		2023 Value	2024 Value
	1900 Other Revenue from Local Sources		71,554.86	90,286.74
	6100 Material Prior Period Revenue Adjustments		27,516.50	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>99,071.36</u>	<u>90,286.74</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 70	
PRC	Program	Function	Object		2023 Value	2024 Value
	920 Enterprise or Internal Service Programs					
		32XX Enterprise Services				
			1XX Personal Services - Salaries		26,060.19	99,834.63
			2XX Personal Services - Employee Benefits		46,305.66	18,202.91
			4XX Purchased Property Services		0.00	360.64
			5XX Other Purchased Services		0.00	382.50
			6XX Supplies and Materials		1,507.53	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>73,873.38</u>	<u>118,780.68</u>

Schedule Of Changes Worksheet					Fund Code 70	
Beginning Fund Balance						25,278.94 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						90,286.74 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						118,780.68 (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)						-3,215.00 (5)



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Detail Expenditure

Fund Account				Description	2023 Value	2024 Value
XX	280	1XXX	112	Certified Teacher Staff Salaries	394,221.83	399,781.66
XX	39X	1XXX	112	Certified Teacher Staff Salaries	54,900.52	92,299.29
XX	XXX	1XXX	112	Certified Teacher Staff Salaries	6,250,480.36	6,076,103.42
XX	XXX	1XXX	640	Textbooks and Other Printed Materials - No On-line Services	8,696.52	6,373.72
XX	XXX	1XXX	650	Periodicals - Not On-Line Subscriptions	250.00	605.00
XX	XXX	4XXX	725	Major Construction Services	2,615,013.60	8,892,097.23
XX	XXX	XXXX	455	Technology Repairs and Rental	1,725.00	580.00
XX	XXX	XXXX	682	Technology Supplies	12,092.21	25,630.09
XX	XXX	XXXX	735	Technology Equipment and Software	24,262.57	69,446.50
XX	XXX	XXXX	561	Tuition to Other School Districts Within the State	6,156.82	0.00
XX	XXX	XXXX	535	Technology Communication Services	0.00	0.00
XX	XXX	4XXX	715	Land Improvements	0.00	0.00
XX	XXX	XXXX	564	Educational Fees to In-State Treatment Facilities	0.00	0.00
XX	451	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	26XX	41X	Energy Utility Services	0.00	0.00
XX	XXX	XXXX	563	Educational Fees to Detention Facilities	0.00	0.00
XX	427	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	4XXX	720	Purchase of Existing Buildings	0.00	0.00
XX	432	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	4XXX	710	Land	0.00	0.00
XX	458	1XXX	112	Certified Teacher Staff Salaries	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	456	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	XXXX	562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	210	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	4XXX	73X	Major Equipment-New	0.00	0.00
XX	260	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	202,015.10
b. Related Services Block Grant Entitlement	67,334.00
c. Total Entitlements Subject to Reversion	269,349.10

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)]	358,234.30
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	2,022,964.25
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 FY2026 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	744,998.16	0.00	0.00	0.00	396,038.01
280	1XXX	2XX	151,254.59	0.00	0.00	0.00	66,560.13
280	1XXX	3XX	0.00	0.00	0.00	0.00	292,473.52
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	1,004.61
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	74,426.08	0.00	0.00	0.00	0.00
280	21XX	2XX	8,609.52	0.00	0.00	0.00	0.00
280	21XX	3XX	268,760.45	0.00	0.00	0.00	5,852.80
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	12,986.38
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	15,826.96	0.00	0.00	0.00	0.00
280	24XX	2XX	2,098.80	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			1,265,974.56	0.00	0.00	0.00	774,915.45
							2,040,890.01

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 FY24 in TEAMS.



Trustees' Financial Summary

FY2023-24

Submit ID: 0400-79411410

18 Glacier County

0400 Browning Elem

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

Business	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land Improvements	14,128.00	0.00	0.00	0.00	14,128.00
Totals at Historical Cost	14,128.00	0.00	0.00	0.00	14,128.00
Business-type Activities, Capital Assets, Net of Accumulated Depreciation	14,128.00	0.00	0.00	0.00	14,128.00
Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	621,259.00	0.00	0.00	0.00	621,259.00
Land Improvements	3,147,822.00	0.00	0.00	0.00	3,147,822.00
Buildings	27,882,675.00	0.00	0.00	0.00	27,882,675.00
Machinery and Equipment	6,665,693.00	0.00	0.00	0.00	6,665,693.00
Construction in Progress	17,738,452.00	0.00	0.00	0.00	17,738,452.00
Totals at Historical Cost	56,055,901.00	0.00	0.00	0.00	56,055,901.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	56,055,901.00	0.00	0.00	0.00	56,055,901.00

* 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.



Trustees' Financial Summary

FY2023-24

Submit ID: 0400-79411410

18 Glacier County

0400 Browning Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2023	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2024) [a+b-c-d]	(f) Current Portion Due FY2025	(g) Long-Term Portion Due FY2026
Governmental Activities *							
Compensated Absences	578,366.47	0.00	0.00	52,557.05	525,809.42	0.00	525,809.42
Other Post Employment Benefits	389,971.00	0.00	0.00	0.00	389,971.00	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	968,337.47	0.00	0.00	52,557.05	915,780.42	0.00	525,809.42
Bond(s)							
07/15/2020	3,390,000.00	0.00	295,000.00	0.00	3,095,000.00	305,000.00	2,790,000.00
03/25/2021	1,380,000.00	0.00	340,000.00	0.00	1,040,000.00	345,000.00	695,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	4,770,000.00	0.00	635,000.00	0.00	4,135,000.00	650,000.00	3,485,000.00

* 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.



Trustees' Financial Summary

FY2023-24

Submit ID: 0400-79411410

18 Glacier County

0400 Browning Elem

Net Pension Liability FY2024

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	5,260,475.25	0.00	134,674.50	5,125,800.75
Net Pension - TRS	15,454,551.00	0.00	1,488,435.00	13,966,116.00