



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

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:	Stacy Edwards	Phone #:	(406) 338-2715
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(Signature)

(Date)

Chair, Board of Trustees:	Brian Gallup
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(Signature)

(Date)

County Superintendent	Darryl Omsberg
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(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.



Trustees' Financial Summary

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Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
001	Childcare Meal Reimb	STATE		
003	P-Card Rebate	STATE		
005	Supper Program	STATE		
010	KW Bergan/Vina Chattin	LOCAL		
015	County adjustment	LOCAL		
017	EXXON BES	LOCAL		
020	Browning Elementary	LOCAL		
022	Pow Wow	LOCAL		
023	Childcare Fundraiser	LOCAL		
025	Lights On	STATE		
026	Browning Elementary Incentives	LOCAL		
030	Napi	LOCAL		
031	Napi Rentals	LOCAL		
032	Trailer Court Rentals	LOCAL		
033	Babb Trailer Rental	LOCAL		
042	Babb	LOCAL		
060	High School	LOCAL		
067	Summer Activities	LOCAL		
071	Set Aside Expenditures	LOCAL		
072	Childcare	LOCAL		
076	Substance Use Among Youth Survey	LOCAL		
081	James Evans	LOCAL		
082	STeve	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		
093	Facilities	LOCAL		
094	Homeless Donations	LOCAL		
096	Building Reserve Voted Levy	LOCAL		



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
116	Title I - Schoolwide 2015-2016	FEDERAL		Federal
117	Title I - Schoolwide 2016-2017	FEDERAL	018 0400 3217	Federal
118	Title I - Schoolwide 2017-2018	FEDERAL	018 0400 3218	Federal
127	Title I, Part A, School Support 2016-2017	FEDERAL	018 0400 3317	84.010A
129	Title I, Part A, School Support 2017-2018	FEDERAL	018 0400 3318	84.010A
176	SRI Grant 2016-2017	FEDERAL		
177	SRI Grant 2017-2018	FEDERAL		
180	Preschool Development Grant 2016-2017	FEDERAL	018 0400 1616	84.419
181	Preschool Development Grant 2017-2018	FEDERAL	018 0400 1618	84.419
204	Project AWARE, Mental Health SAMSHA Grant 2016-2017	FEDERAL	018 0400 3817	92.243
205	Project AWARE, Mental Health SAMSHA Grant 2016-2017	FEDERAL	018 0400 3817	92.243
206	Project AWARE, Mental Health SAMSHA Grant 2017-2018	FEDERAL	018 0400 3818	92.243
207	Project AWARE, Mental Health SAMSHA Grant 2017-2018	FEDERAL	018 0400 3818	92.243
217	Title I, Part A, Improving Basic Programs 2016-2017	FEDERAL	018 0400 3117	84.010
218	Title I, Part A, Improving Basic Programs 2017-2018	FEDERAL	018 0400 3118	84.010
252	Best Beginning Coalition	STATE	1702PROS0365	
317	Title III Part A English Language Acquisition 2016-2017	FEDERAL	018 0400 4117	84.365
348	School Safety	LOCAL		
355	Medicaide Reimbursement	STATE		
360	Montana Medicaid	STATE		
378	GEAR UP HS 2016-2017	STATE		
416	Title IV, Part B, 21st Century 2015-2016	FEDERAL		84.287
417	Title IV, Part B, 21st Century 2016-2017	FEDERAL	018 0400 1717	84.287
418	Title IV, Part B, 21st Century 2017-2018	FEDERAL	018 0400 1718	84.287
437	Title II, Part A, Teacher/Principal Train/Recruit 2016-2017	FEDERAL	018 0400 1417	84.367
441	McKinney-Vento Homeless 2016-2017	FEDERAL	018 0400 5717	
442	McKinney-Vento Homeless 2017-2018	FEDERAL	018 0400 5718	
510	Immersion Grant	FEDERAL		
518	Title VII, Indian Education 2016-2017	FEDERAL	S060A150819	84.060



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18 Glacier County

0400 Browning Elem

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
519	Title VII, Indian Education 2017-2018	FEDERAL	S060A170819	84.060
607	IDEA, Part B, Children with Disabilities 2016-2017	FEDERAL	018 0400 7717	84.027
608	IDEA, Part B, Children with Disabilities 2017-2018	FEDERAL	018 0400 7718	84.027
617	IDEA Preschool 2016-2017	FEDERAL	018 0400 7917	84.173
618	IDEA Preschool 2017-2018	FEDERAL	018 0400 7918	84.173
648	MCLP	FEDERAL	018 0400 3518	
671	GEAR UP MS 2015-2016	FEDERAL		84.334
677	GEAR UP MS 2016-2017	STATE		
678	GEAR UP HS 2016-2017	FEDERAL		84.334
679	GEAR UP Summer MS 2017	STATE		
680	GEAR UP Summer HS 2017	STATE		
681	GEAR UP MS 2017-2018	STATE		
682	GEAR UP HS 2017-2018	STATE		
683	GEAR UP Summer MS 2018	STATE		
684	GEAR UP Summer HS 2018	STATE		
722	Napi Incentives	STATE		
780	Miscellaneous Local Revenue	LOCAL		
782	Employee Fund	LOCAL		
786	Equipment Replacement Fund	LOCAL		
787	License Plate Revenue	LOCAL		
800	Food Pantry	LOCAL		
807	Summer Lunch Program	LOCAL		
910	Budget Amendment			



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

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)	1,091,270.35	178,784.65	494,047.13	
02	Taxes Receivable - Real and Personal (120-149)	317,918.69	167,227.44	87,997.70	
03	Taxes Receivable - Protested (150-159)	169,255.03	90,007.50	62,453.02	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				333,121.00
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,578,444.07	436,019.59	644,497.85	333,121.00
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)	175,658.00	11,832.61		14,665.06
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	175,658.00	11,832.61		14,665.06
DEFERRED INFLOWS					
36	Deferred Inflows (680)	487,173.72	257,234.94	150,450.72	
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	915,612.35	166,952.04	494,047.13	318,455.94
52	TOTAL FUND BALANCE/EQUITY	915,612.35	166,952.04	494,047.13	318,455.94
53	TOTAL LIABILITIES AND FUND BALANCE	1,578,444.07	436,019.59	644,497.85	333,121.00



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

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)	38,136.08	244,198.70	(617,357.57)	33,758.83
02	Taxes Receivable - Real and Personal (120-149)	52.93			666.53
03	Taxes Receivable - Protested (150-159)	2.42			0.18
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			855,476.76	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	38,191.43	244,198.70	238,119.19	34,425.54
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)			14,400.89	
25	Other Current Liabilities (621-679)		38,653.00	37,500.00	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		38,653.00	51,900.89	
DEFERRED INFLOWS					
36	Deferred Inflows (680)	55.35			666.71
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			74.95	
48	Fund Balance for Budget	38,136.08	205,545.70	186,143.35	33,758.83
52	TOTAL FUND BALANCE/EQUITY	38,136.08	205,545.70	186,218.30	33,758.83
53	TOTAL LIABILITIES AND FUND BALANCE	38,191.43	244,198.70	238,119.19	34,425.54



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

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)			10,000.00	
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			10,000.00	
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			10,000.00	
52	TOTAL FUND BALANCE/EQUITY			10,000.00	
53	TOTAL LIABILITIES AND FUND BALANCE			10,000.00	



Trustees' Financial Summary

FY2017-18

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18 Glacier County

0400 Browning Elem

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)			18,099,638.73	
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			18,099,638.73	
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)			108,263.22	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			108,263.22	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			17,991,375.51	
52	TOTAL FUND BALANCE/EQUITY			17,991,375.51	
53	TOTAL LIABILITIES AND FUND BALANCE			18,099,638.73	



Trustees' Financial Summary

FY2017-18

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18 Glacier County

0400 Browning Elem

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)	41,982.66	318,479.54		(16,572.18)
02	Taxes Receivable - Real and Personal (120-149)				32,886.05
03	Taxes Receivable - Protested (150-159)				30,218.67
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	41,982.66	318,479.54		46,532.54
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)				63,104.72
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	41,982.66	318,479.54		(16,572.18)
52	TOTAL FUND BALANCE/EQUITY	41,982.66	318,479.54		(16,572.18)
53	TOTAL LIABILITIES AND FUND BALANCE	41,982.66	318,479.54		46,532.54



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FY2017-18

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18 Glacier County

0400 Browning Elem

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)	222,814.23	125,512.40		
02	Taxes Receivable - Real and Personal (120-149)		11,474.66		
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)			5,226.00	
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	222,814.23	136,987.06	5,226.00	
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)			1,847.00	
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			1,847.00	
DEFERRED INFLOWS					
36	Deferred Inflows (680)		11,474.66		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)			3,379.00	
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	222,814.23	125,512.40		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	222,814.23	125,512.40	3,379.00	
53	TOTAL LIABILITIES AND FUND BALANCE	222,814.23	136,987.06	5,226.00	



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

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				



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

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				



Trustees' Financial Summary

FY2017-18

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18 Glacier County

0400 Browning Elem

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)		261,712.13		
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		261,712.13		
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		261,712.13		
52	TOTAL FUND BALANCE/EQUITY		261,712.13		
53	TOTAL LIABILITIES AND FUND BALANCE		261,712.13		



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

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)				
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				



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

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				



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

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				



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

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		353,792.21	345,592.50
1112	District Levy - Personal Property		303,711.11	345,908.39
1114	District Levy - Pers Prop/Mobile Homes		3,197.48	3,217.17
1190	Penalties and Interest on Taxes		7,332.98	7,168.92
1510	Interest Earnings		9,161.89	0.00
3110	Direct State Aid		4,027,554.05	4,016,183.83
3111	Quality Educator		401,677.09	432,825.58
3112	At Risk Student		135,937.03	145,503.34
3113	Indian Education For All		32,767.50	32,659.44
3114	American Indian Achievement Gap		300,542.00	303,030.00
3115	State Spec Ed Allowable Cost Pymt to Districts		458,035.10	514,567.13
3116	Data For Achievement		31,395.12	0.00
3118	Natural Resource Development		72,902.67	0.00
3120	State Guaranteed Tax Base Aid		2,843,135.64	3,048,691.72
3444	State School Block Grant		146,604.64	0.00
6100	Material Prior Period Revenue Adjustments		0.00	1,514.75
9710	Residual Equity Transfers In		75,669.64	26,189.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			9,203,416.15	9,223,051.94

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	5,682,338.67	4,960,641.86
			2XX Personal Services - Employee Benefits	1,051,839.33	899,924.18
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	532,145.94	557,808.92
			2XX Personal Services - Employee Benefits	110,058.32	106,851.71
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries	0.00	16,238.26
		222X	Educational Media Services		
			1XX Personal Services - Salaries	262,105.64	271,831.99
			2XX Personal Services - Employee Benefits	37,540.15	35,935.37
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries	83,396.68	112,126.54
			2XX Personal Services - Employee Benefits	32,631.41	7,192.85
		26XX	Operation and Maintenance of Plant Services		
			1XX Personal Services - Salaries	37,837.31	108,987.10



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

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		15,729.66	14,038.39
		27XX Student Transportation Services				
			1XX Personal Services - Salaries		0.00	591.02
		4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition		0.00	30,664.00
	280 Special Education - Local and State					
		1XXX Instruction				
			1XX Personal Services - Salaries		812,776.86	990,835.80
			2XX Personal Services - Employee Benefits		229,118.36	179,060.23
		21XX Support Services - Students				
			1XX Personal Services - Salaries		155,853.19	163,135.48
			2XX Personal Services - Employee Benefits		36,386.23	36,530.75
	390 State Career & Technical Ed Entitlement - Undistributed					
		1XXX Instruction				
			1XX Personal Services - Salaries		20,071.20	21,435.49
			2XX Personal Services - Employee Benefits		589.74	96.31
	471 GEAR UP					
		1XXX Instruction				
			1XX Personal Services - Salaries		0.00	273.00
	999 Undistributed					
		9999 Undistributed				
			892 Material Prior Period Expenditure Adjustments		0.00	197,278.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>9,100,418.69</u>	<u>8,711,477.25</u>

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					404,037.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					9,223,051.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					8,711,477.25	(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)					915,612.35	(5)



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

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	161,588.44	152,109.74
1112	District Levy - Personal Property	140,429.95	141,262.37
1114	District Levy - Pers Prop/Mobile Homes	1,497.13	1,390.44
1190	Penalties and Interest on Taxes	4,291.33	3,911.58
1510	Interest Earnings	641.29	0.00
2220	County On-Schedule Trans Reimb	133,203.95	131,043.35
3210	State On-Schedule Trans Reimb	133,203.95	112,089.80
3444	State School Block Grant	33,175.98	33,175.98
6100	Material Prior Period Revenue Adjustments	24,968.45	961.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		633,000.47	575,944.53

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	356,357.84	396,560.00
			2XX Personal Services - Employee Benefits	124,307.79	81,581.51
			3XX Purchased Professional and Technical Services	2,305.50	1,728.00
			4XX Purchased Property Services	44,203.05	30,502.16
			5XX Other Purchased Services	31,374.08	29,320.24
			6XX Supplies and Materials	0.00	17,389.48
280 Special Education - Local and State					
27XX Student Transportation Services					
			1XX Personal Services - Salaries	37,502.41	49,017.17
			2XX Personal Services - Employee Benefits	8,752.30	8,629.34
999 Undistributed					
9999 Undistributed					
			892 Material Prior Period Expenditure Adjustments	0.00	11,423.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				604,802.97	626,150.90



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance						218,570.01 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						575,944.53 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						626,150.90 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	1,411.60	(4b)		-1,411.60
						-1,411.60 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						166,952.04 (5)



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

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	175,127.37	155,166.10
1112	District Levy - Personal Property	155,547.90	165,512.20
1114	District Levy - Pers Prop/Mobile Homes	1,526.05	1,577.78
1190	Penalties and Interest on Taxes	2,945.12	2,177.17
1510	Interest Earnings	1,799.20	0.00
6100	Material Prior Period Revenue Adjustments	0.00	1,438.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		336,945.64	325,871.78

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	3,652.34	308,538.00
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	101,250.00	41,225.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				104,902.34	349,763.25

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	517,938.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	325,871.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	349,763.25	(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)	494,047.13	(5)



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

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	2017 Value	2018 Value
	1510 Interest Earnings	976.05	0.00
	1630 Catering Sales	2,602.74	4,060.00
	1632 Daily Adult Sales	0.00	202.25
	1900 Other Revenue from Local Sources	341.26	1,045.83
	4550 Federal Child Nutrition	1,492,399.73	1,420,468.59
	6100 Material Prior Period Revenue Adjustments	0.00	240,062.34
001	Childcare Meal Reimb		
	1611 National School Lunch Program	50,040.17	4,762.22
005	Supper Program		
	1611 National School Lunch Program	0.00	72.80
010	KW Bergan/Vina Chattin		
	1611 National School Lunch Program	40.00	0.00
	1632 Daily Adult Sales	55.25	82.00
020	Browning Elementary		
	1632 Daily Adult Sales	23.50	103.75
030	Napi		
	1632 Daily Adult Sales	2.75	12.75
042	Babb		
	1632 Daily Adult Sales	535.25	16.00
050			
	1632 Daily Adult Sales	4.00	0.00
060	High School		
	1611 National School Lunch Program	265.00	0.00
	1632 Daily Adult Sales	32,935.75	27,136.26
807	Summer Lunch Program		
	1632 Daily Adult Sales	3,316.49	1,389.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,583,537.94	1,699,414.34

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

PRC	Program	Function	Object	2017 Value	2018 Value
	910		Food Services		
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	13,466.72	14,039.84
		31XX	Food Services		
			1XX Personal Services - Salaries	517,473.70	519,096.43
			2XX Personal Services - Employee Benefits	159,158.14	67,356.69
			5XX Other Purchased Services	2,930.00	6,992.79
			6XX Supplies and Materials	848,981.75	772,598.87



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12	
PRC	Program	Function	Object		2017 Value	2018 Value
			810 Dues and Fees		115.50	0.00
	999 Undistributed					
		9999 Undistributed				
			892 Material Prior Period Expenditure Adjustments		1,076.21	15,772.00
807	Summer Lunch Program					
	910 Food Services					
		31XX Food Services				
			1XX Personal Services - Salaries		47,681.06	52,756.46
			2XX Personal Services - Employee Benefits		3,256.73	4,754.10
			6XX Supplies and Materials		0.00	11,864.14
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>1,594,139.81</u>	<u>1,465,231.32</u>

Schedule Of Changes Worksheet					Fund Code 12	
Beginning Fund Balance					87,147.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,699,414.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,465,231.32	(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	2,874.37	(4b)	-2,874.37
					-2,874.37	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					318,455.94	(5)



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

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	0.44	0.40
	1190 Penalties and Interest on Taxes	0.36	0.39
	1510 Interest Earnings	164.34	0.00
	6100 Material Prior Period Revenue Adjustments	0.00	205.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>165.14</u>	<u>206.61</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		1,660.00	1,260.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,660.00</u>	<u>1,260.00</u>

Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance					39,189.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					206.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,260.00	(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)					38,136.08	(5)



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

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
	1510 Interest Earnings	634.61	0.00
	1530 Net Increase (Decrease) in the Fair Value of Investments	0.00	-396.00
	1900 Other Revenue from Local Sources	0.00	9.78
	2240 County Retirement Distribution	1,673,249.00	1,850,000.00
	6100 Material Prior Period Revenue Adjustments	0.00	1,251.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,673,883.61	1,850,865.16

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

PRC	Program	Function	Object	2017 Value	2018 Value
	170 Distance Learning				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	15,460.54
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	0.00	6.53
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	822,859.93	828,207.75
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	94,258.39	96,760.12
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	13,145.60	16,281.24
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	60,253.17	57,210.37
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	40,715.87	40,481.67
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	140,483.26	156,135.80
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	28,256.02	25,885.39
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	146,846.76	164,899.84
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	63,417.36	71,915.63
		4XXX Facilities Acquisition and Construction Services			
			2XX Personal Services - Employee Benefits	98.28	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	142,956.30	158,156.88



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2017 Value	2018 Value	
	21XX Support Services - Students					
		2XX	Personal Services - Employee Benefits	29,427.73	30,615.38	
	24XX Support Services - School Administration					
		2XX	Personal Services - Employee Benefits	7,385.18	10,846.50	
	27XX Student Transportation Services					
		2XX	Personal Services - Employee Benefits	6,094.07	8,014.42	
390	State Career & Technical Ed Entitlement - Undistributed					
	1XXX Instruction					
		2XX	Personal Services - Employee Benefits	3,395.88	3,648.21	
710	School Sponsored Extracurricular Activities					
	34XX Extracurricular - Activities					
		2XX	Personal Services - Employee Benefits	1,941.88	2,176.47	
720	School Sponsored Athletics					
	35XX Extracurricular - Athletics					
		2XX	Personal Services - Employee Benefits	12,152.28	12,348.55	
820	Civic Services					
	33XX Community Services					
		2XX	Personal Services - Employee Benefits	0.00	6.97	
890	Other Community Services					
	33XX Community Services					
		2XX	Personal Services - Employee Benefits	0.00	58.04	
910	Food Services					
	31XX Food Services					
		2XX	Personal Services - Employee Benefits	80,855.52	90,306.03	
920	Enterprise or Internal Service Programs					
	32XX Enterprise Services					
		2XX	Personal Services - Employee Benefits	15,378.09	14,675.47	
999	Undistributed					
	9999 Undistributed					
		892	Material Prior Period Expenditure Adjustments	0.00	37,241.00	
176	SRI Grant 2016-2017					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
		2XX	Personal Services - Employee Benefits	368.38	236.38	
807	Summer Lunch Program					
	910 Food Services					
	31XX Food Services					
		2XX	Personal Services - Employee Benefits	7,613.42	8,424.82	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,717,903.37</u>	<u>1,850,000.00</u>	



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					204,680.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,850,865.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,850,000.00	(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)					205,545.70	(5)



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

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
003	P-Card Rebate	
	1900 Other Revenue from Local Sources	7,297.51
015	County adjustment	
	6100 Material Prior Period Revenue Adjustments	-2,846.76
017	EXXON BES	
	1900 Other Revenue from Local Sources	500.00
022	Pow Wow	
	1900 Other Revenue from Local Sources	7.51
025	Lights On	
	1900 Other Revenue from Local Sources	6,891.45
026	Browning Elementary Incentives	
	1900 Other Revenue from Local Sources	140.00
067	Summer Activities	
	1900 Other Revenue from Local Sources	4,786.00
076	Substance Use Among Youth Survey	
	1900 Other Revenue from Local Sources	1,000.00
094	Homeless Donations	
	1900 Other Revenue from Local Sources	8,305.41
117	Title I - Schoolwide 2016-2017	
	4940 Schoolwide Program	598,566.00
	6100 Material Prior Period Revenue Adjustments	281,616.00
118	Title I - Schoolwide 2017-2018	
	4940 Schoolwide Program	1,324,416.00
127	Title I, Part A, School Support 2016-2017	
	4200 Title I, Part A, Improving Basic Programs	68,647.00
	6100 Material Prior Period Revenue Adjustments	2,585.00
129	Title I, Part A, School Support 2017-2018	
	4200 Title I, Part A, Improving Basic Programs	88,552.12
180	Preschool Development Grant 2016-2017	
	1900 Other Revenue from Local Sources	1.55
	4650 Federal Miscellaneous Grants from OPI	1.00
	6100 Material Prior Period Revenue Adjustments	31,224.00
181	Preschool Development Grant 2017-2018	
	4650 Federal Miscellaneous Grants from OPI	344,204.12
204	Project AWARE, Mental Health SAMSHA Grant 2016-2017	
	1900 Other Revenue from Local Sources	4,985.23
	4650 Federal Miscellaneous Grants from OPI	200,670.00
	6100 Material Prior Period Revenue Adjustments	59,980.00



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

205 Project AWARE, Mental Health SAMSHA Grant 2016-2017	
1900 Other Revenue from Local Sources	1.86
4650 Federal Miscellaneous Grants from OPI	15,860.00
6100 Material Prior Period Revenue Adjustments	4,501.00
206 Project AWARE, Mental Health SAMSHA Grant 2017-2018	
4650 Federal Miscellaneous Grants from OPI	320,821.24
207 Project AWARE, Mental Health SAMSHA Grant 2017-2018	
4650 Federal Miscellaneous Grants from OPI	16,186.70
217 Title I, Part A, Improving Basic Programs 2016-2017	
4200 Title I, Part A, Improving Basic Programs	3,224.00
6100 Material Prior Period Revenue Adjustments	8,627.00
218 Title I, Part A, Improving Basic Programs 2017-2018	
4200 Title I, Part A, Improving Basic Programs	21,055.26
317 Title III Part A English Language Acquisition 2016-2017	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	8,906.00
6100 Material Prior Period Revenue Adjustments	964.00
355 Medicaid Reimbursement	
3355 Medicaid - Miscellaneous	217,369.13
360 Montana Medicaid	
3355 Medicaid - Miscellaneous	97,729.23
417 Title IV, Part B, 21st Century 2016-2017	
4340 Title IV, Part B, 21st Century Community Learning Centers	355.00
6100 Material Prior Period Revenue Adjustments	11,893.00
418 Title IV, Part B, 21st Century 2017-2018	
4340 Title IV, Part B, 21st Century Community Learning Centers	50,000.00
437 Title II, Part A, Teacher/Principal Train/Recruit 2016-2017	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	45,733.00
6100 Material Prior Period Revenue Adjustments	44,831.00
441 McKinney-Vento Homeless 2016-2017	
4380 Title X, Part C, Education of Homeless Children & Youth	4,600.00
6100 Material Prior Period Revenue Adjustments	1,342.00
442 McKinney-Vento Homeless 2017-2018	
4380 Title X, Part C, Education of Homeless Children & Youth	7,564.31
518 Title VII, Indian Education 2016-2017	
4130 Title VII Indian Education	15,028.02
6100 Material Prior Period Revenue Adjustments	60,828.00
519 Title VII, Indian Education 2017-2018	
4130 Title VII Indian Education	435,586.00
607 IDEA, Part B, Children with Disabilities 2016-2017	
4560 IDEA, Part B, Children with Disabilities	59,465.00
6100 Material Prior Period Revenue Adjustments	70,888.00
608 IDEA, Part B, Children with Disabilities 2017-2018	
4560 IDEA, Part B, Children with Disabilities	496,635.03
617 IDEA Preschool 2016-2017	
6100 Material Prior Period Revenue Adjustments	342.00



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

618 IDEA Preschool 2017-2018		
4570 IDEA Preschool		8,829.11
648 MCLP		
4230 Title I, Part E, Striving Readers		26,104.00
677 GEAR UP MS 2016-2017		
1900 Other Revenue from Local Sources		20.34
4710 GEAR UP		3,197.28
6100 Material Prior Period Revenue Adjustments		35,989.00
678 GEAR UP HS 2016-2017		
1900 Other Revenue from Local Sources		30.00
4710 GEAR UP		1,006.14
6100 Material Prior Period Revenue Adjustments		42,248.00
679 GEAR UP Summer MS 2017		
4710 GEAR UP		4,973.85
6100 Material Prior Period Revenue Adjustments		196.00
680 GEAR UP Summer HS 2017		
4710 GEAR UP		22,633.07
6100 Material Prior Period Revenue Adjustments		1,101.00
681 GEAR UP MS 2017-2018		
4710 GEAR UP		69,227.66
682 GEAR UP HS 2017-2018		
4710 GEAR UP		103,158.56
722 Napi Incentives		
1900 Other Revenue from Local Sources		6,020.78
780 Miscellaneous Local Revenue		
1900 Other Revenue from Local Sources		20,863.85
782 Employee Fund		
1900 Other Revenue from Local Sources		2,036.07
786 Equipment Replacement Fund		
1900 Other Revenue from Local Sources		290.00
787 License Plate Revenue		
1900 Other Revenue from Local Sources		2,780.00
800 Food Pantry		
1900 Other Revenue from Local Sources		19,865.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,422,434.63

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

PRC	Program	Function	Object	2017 Value	2018 Value
023	Childcare Fundraiser				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		6XX	Supplies and Materials		1,253.63
			023 Subtotal		1,253.63



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2017 Value	2018 Value
025	Lights On				
	810	Community Recreation			
		33XX	Community Services		
			6XX Supplies and Materials		2,698.50
			025 Subtotal		<u>2,698.50</u>
026	Browning Elementary Incentives				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		4,582.74
			026 Subtotal		<u>4,582.74</u>
067	Summer Activities				
	170	Distance Learning			
		1XXX	Instruction		
			6XX Supplies and Materials		2,373.05
			067 Subtotal		<u>2,373.05</u>
094	Homeless Donations				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		9,229.14
			094 Subtotal		<u>9,229.14</u>
116	Title I - Schoolwide 2015-2016				
	494	Schoolwide Program			
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		4,500.00
			2XX Personal Services - Employee Benefits		789.36
			116 Subtotal		<u>5,289.36</u>
117	Title I - Schoolwide 2016-2017				
	494	Schoolwide Program			
		1XXX	Instruction		
			1XX Personal Services - Salaries		60,377.47
			2XX Personal Services - Employee Benefits		18,957.75
			6XX Supplies and Materials		223,353.10
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		25,424.47
			2XX Personal Services - Employee Benefits		10,248.94
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		173,776.54
			2XX Personal Services - Employee Benefits		46,002.63
			3XX Purchased Professional and Technical Services		34,424.32
			5XX Other Purchased Services		298.17



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

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		6,667.95
			117 Subtotal		<u>599,531.34</u>
118	Title I - Schoolwide 2017-2018				
	494 Schoolwide Program				
	1XXX Instruction				
			1XX Personal Services - Salaries		333,414.10
			2XX Personal Services - Employee Benefits		106,197.84
			6XX Supplies and Materials		13,186.56
	21XX Support Services - Students				
			1XX Personal Services - Salaries		156,103.31
			2XX Personal Services - Employee Benefits		57,920.46
	221X Improvement of Instruction Services				
			1XX Personal Services - Salaries		454,478.57
			2XX Personal Services - Employee Benefits		155,869.37
			3XX Purchased Professional and Technical Services		40,000.00
			5XX Other Purchased Services		7,210.09
			6XX Supplies and Materials		35.70
			118 Subtotal		<u>1,324,416.00</u>
127	Title I, Part A, School Support 2016-2017				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
			6XX Supplies and Materials		61,563.96
	221X Improvement of Instruction Services				
			1XX Personal Services - Salaries		1,725.00
			2XX Personal Services - Employee Benefits		685.33
			127 Subtotal		<u>63,974.29</u>
129	Title I, Part A, School Support 2017-2018				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
			6XX Supplies and Materials		14,201.84
	221X Improvement of Instruction Services				
			3XX Purchased Professional and Technical Services		67,625.00
			5XX Other Purchased Services		6,725.28
			129 Subtotal		<u>88,552.12</u>
181	Preschool Development Grant 2017-2018				
	465 Federal Miscellaneous Grants from OPI				
	1XXX Instruction				
			1XX Personal Services - Salaries		50,148.05
			2XX Personal Services - Employee Benefits		19,242.15
			6XX Supplies and Materials		29,697.43



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

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

PRC	Program	Function	Object	2017 Value	2018 Value
		21XX	Support Services - Students		
		1XX	Personal Services - Salaries		105,122.14
		2XX	Personal Services - Employee Benefits		29,564.78
		6XX	Supplies and Materials		7,325.21
		221X	Improvement of Instruction Services		
		3XX	Purchased Professional and Technical Services		71,000.00
		5XX	Other Purchased Services		8,403.46
		4XXX	Facilities Acquisition and Construction Services		
		7XX	Property and Equipment Acquisition		23,696.19
			181 Subtotal		<u>344,199.41</u>
204	Project AWARE, Mental Health SAMSHA Grant 2016-2017				
	465 Federal Miscellaneous Grants from OPI				
	1XXX Instruction				
		1XX	Personal Services - Salaries		55,839.15
		2XX	Personal Services - Employee Benefits		15,001.43
		5XX	Other Purchased Services		5,381.34
		6XX	Supplies and Materials		10,701.36
		21XX	Support Services - Students		
		3XX	Purchased Professional and Technical Services		62,253.55
		221X	Improvement of Instruction Services		
		1XX	Personal Services - Salaries		5,773.11
		2XX	Personal Services - Employee Benefits		1,814.50
		3XX	Purchased Professional and Technical Services		25,199.99
		5XX	Other Purchased Services		10,957.13
		6XX	Supplies and Materials		7,900.44
			204 Subtotal		<u>200,822.00</u>
205	Project AWARE, Mental Health SAMSHA Grant 2016-2017				
	465 Federal Miscellaneous Grants from OPI				
	1XXX Instruction				
		1XX	Personal Services - Salaries		3,361.35
		2XX	Personal Services - Employee Benefits		586.65
		221X	Improvement of Instruction Services		
		1XX	Personal Services - Salaries		250.00
		2XX	Personal Services - Employee Benefits		88.63
		3XX	Purchased Professional and Technical Services		5,800.00
		6XX	Supplies and Materials		5,773.20
			205 Subtotal		<u>15,859.83</u>
206	Project AWARE, Mental Health SAMSHA Grant 2017-2018				
	465 Federal Miscellaneous Grants from OPI				
	1XXX Instruction				
		1XX	Personal Services - Salaries		221,350.77



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2017 Value	2018 Value
			2XX Personal Services - Employee Benefits		56,759.62
			5XX Other Purchased Services		18,107.81
			6XX Supplies and Materials		7,490.57
		21XX Support Services - Students			
			5XX Other Purchased Services		483.00
		221X Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services		11,831.25
			5XX Other Purchased Services		4,798.22
			206 Subtotal		320,821.24
207	Project AWARE, Mental Health SAMSHA Grant 2017-2018				
	465 Federal Miscellaneous Grants from OPI				
		1XXX Instruction			
			1XX Personal Services - Salaries		13,268.06
			2XX Personal Services - Employee Benefits		2,335.62
		221X Improvement of Instruction Services			
			6XX Supplies and Materials		583.02
			207 Subtotal		16,186.70
217	Title I, Part A, Improving Basic Programs 2016-2017				
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries		267.38
			2XX Personal Services - Employee Benefits		44.17
			6XX Supplies and Materials		1,301.17
		21XX Support Services - Students			
			1XX Personal Services - Salaries		1,346.69
			2XX Personal Services - Employee Benefits		263.66
			217 Subtotal		3,223.07
218	Title I, Part A, Improving Basic Programs 2017-2018				
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries		12,110.83
			2XX Personal Services - Employee Benefits		2,405.48
		21XX Support Services - Students			
			1XX Personal Services - Salaries		5,566.05
			2XX Personal Services - Employee Benefits		972.90
			218 Subtotal		21,055.26
252	Best Beginning Coalition				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services		1,160.08



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

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		2,178.17
			252 Subtotal		3,338.25
317	Title III Part A English Language Acquisition 2016-2017				
	432 Title III, Part A, English Language Acquisition & Language Enhancement				
	1XXX Instruction				
			6XX Supplies and Materials		10,834.00
			317 Subtotal		10,834.00
355	Medicaid Reimbursement				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
			3XX Purchased Professional and Technical Services		230,279.67
			355 Subtotal		230,279.67
417	Title IV, Part B, 21st Century 2016-2017				
	434 Title IV, Part B, 21st Century Community Learning Centers				
	1XXX Instruction				
			1XX Personal Services - Salaries		109.71
			2XX Personal Services - Employee Benefits		38.51
			6XX Supplies and Materials		354.99
			417 Subtotal		503.21
418	Title IV, Part B, 21st Century 2017-2018				
	434 Title IV, Part B, 21st Century Community Learning Centers				
	1XXX Instruction				
			1XX Personal Services - Salaries		17,467.13
			2XX Personal Services - Employee Benefits		4,799.67
			5XX Other Purchased Services		3,613.65
			6XX Supplies and Materials		3,030.67
	21XX Support Services - Students				
			1XX Personal Services - Salaries		17,155.35
			2XX Personal Services - Employee Benefits		3,331.86
	221X Improvement of Instruction Services				
			5XX Other Purchased Services		601.02
			418 Subtotal		49,999.35
437	Title II, Part A, Teacher/Principal Train/Recruit 2016-2017				
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund				
	1XXX Instruction				
			1XX Personal Services - Salaries		37,528.08
			2XX Personal Services - Employee Benefits		11,301.15
			437 Subtotal		48,829.23



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2017 Value	2018 Value
441	McKinney-Vento Homeless 2016-2017					
	438	Title X, Part C, Education of Homeless Children & Youth				
		1XXX	Instruction			
			1XX	Personal Services - Salaries		2,600.97
			2XX	Personal Services - Employee Benefits		506.82
			6XX	Supplies and Materials		1,003.49
		221X	Improvement of Instruction Services			
			5XX	Other Purchased Services		488.62
				441 Subtotal		4,599.90
442	McKinney-Vento Homeless 2017-2018					
	438	Title X, Part C, Education of Homeless Children & Youth				
		1XXX	Instruction			
			5XX	Other Purchased Services		15.26
			6XX	Supplies and Materials		6,890.81
		221X	Improvement of Instruction Services			
			5XX	Other Purchased Services		658.24
				442 Subtotal		7,564.31
510	Immersion Grant					
	374	Indian Language Immersion Program				
		1XXX	Instruction			
			5XX	Other Purchased Services		400.00
			6XX	Supplies and Materials		6,000.00
				510 Subtotal		6,400.00
518	Title VII, Indian Education 2016-2017					
	413	Title VII Indian Education				
		1XXX	Instruction			
			1XX	Personal Services - Salaries		750.50
			2XX	Personal Services - Employee Benefits		81.66
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries		12,070.80
			2XX	Personal Services - Employee Benefits		2,117.31
				518 Subtotal		15,020.27
519	Title VII, Indian Education 2017-2018					
	413	Title VII Indian Education				
		1XXX	Instruction			
			1XX	Personal Services - Salaries		302,860.00
			2XX	Personal Services - Employee Benefits		123,344.00
		221X	Improvement of Instruction Services			
			5XX	Other Purchased Services		9,382.00
				519 Subtotal		435,586.00



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2017 Value	2018 Value
607	IDEA, Part B, Children with Disabilities 2016-2017				
	456 IDEA, Part B, Children with Disabilities				
		1XXX	Instruction		
			1XX Personal Services - Salaries		27,432.84
			2XX Personal Services - Employee Benefits		9,999.34
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		11,443.13
			2XX Personal Services - Employee Benefits		5,057.27
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		118.69
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries		3,354.64
			2XX Personal Services - Employee Benefits		2,204.58
			607 Subtotal		59,610.49
608	IDEA, Part B, Children with Disabilities 2017-2018				
	456 IDEA, Part B, Children with Disabilities				
		1XXX	Instruction		
			1XX Personal Services - Salaries		175,508.60
			2XX Personal Services - Employee Benefits		68,217.42
			6XX Supplies and Materials		55,355.70
			7XX Property and Equipment Acquisition		8,900.00
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		54,459.64
			2XX Personal Services - Employee Benefits		21,946.69
			3XX Purchased Professional and Technical Services		63,720.20
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		356.31
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries		31,698.05
			2XX Personal Services - Employee Benefits		16,432.42
			608 Subtotal		496,595.03
617	IDEA Preschool 2016-2017				
	457 IDEA Preschool				
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		947.36
			2XX Personal Services - Employee Benefits		164.24
			617 Subtotal		1,111.60



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2017 Value	2018 Value
618	IDEA Preschool 2017-2018					
	457	IDEA Preschool				
		21XX	Support Services - Students			
			1XX Personal Services - Salaries			7,513.62
			2XX Personal Services - Employee Benefits			1,315.49
			618 Subtotal			<u>8,829.11</u>
648	MCLP					
	423	Montana Striving Readers Grant				
		221X	Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services			20,000.00
			5XX Other Purchased Services			6,104.40
			648 Subtotal			<u>26,104.40</u>
677	GEAR UP MS 2016-2017					
	471	GEAR UP				
		1XXX	Instruction			
			1XX Personal Services - Salaries			1,792.57
			2XX Personal Services - Employee Benefits			304.01
			6XX Supplies and Materials			180.00
			677 Subtotal			<u>2,276.58</u>
678	GEAR UP HS 2016-2017					
	471	GEAR UP				
		1XXX	Instruction			
			1XX Personal Services - Salaries			882.77
			2XX Personal Services - Employee Benefits			138.97
			678 Subtotal			<u>1,021.74</u>
679	GEAR UP Summer MS 2017					
	471	GEAR UP				
		1XXX	Instruction			
			1XX Personal Services - Salaries			4,211.79
			2XX Personal Services - Employee Benefits			1,170.88
			679 Subtotal			<u>5,382.67</u>
680	GEAR UP Summer HS 2017					
	471	GEAR UP				
		1XXX	Instruction			
			1XX Personal Services - Salaries			10,741.79
			2XX Personal Services - Employee Benefits			1,884.21
			3XX Purchased Professional and Technical Services			10,000.00
			680 Subtotal			<u>22,626.00</u>



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

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

PRC	Program	Function	Object	2017 Value	2018 Value
681	GEAR UP MS 2017-2018				
	471	GEAR UP			
		1XXX	Instruction		
			1XX Personal Services - Salaries		31,521.57
			2XX Personal Services - Employee Benefits		13,648.44
			5XX Other Purchased Services		14,093.87
			6XX Supplies and Materials		6,958.31
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		2,300.00
			5XX Other Purchased Services		705.36
			681 Subtotal		<u>69,227.55</u>
682	GEAR UP HS 2017-2018				
	471	GEAR UP			
		1XXX	Instruction		
			1XX Personal Services - Salaries		62,042.53
			2XX Personal Services - Employee Benefits		19,804.56
			5XX Other Purchased Services		15,179.32
			6XX Supplies and Materials		6,133.00
			682 Subtotal		<u>103,159.41</u>
683	GEAR UP Summer MS 2018				
	471	GEAR UP			
		1XXX	Instruction		
			1XX Personal Services - Salaries		624.18
			2XX Personal Services - Employee Benefits		109.49
			5XX Other Purchased Services		601.71
			683 Subtotal		<u>1,335.38</u>
684	GEAR UP Summer HS 2018				
	471	GEAR UP			
		1XXX	Instruction		
			1XX Personal Services - Salaries		2,121.10
			2XX Personal Services - Employee Benefits		372.09
			6XX Supplies and Materials		34.10
			684 Subtotal		<u>2,527.29</u>
722	Napi Incentives				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		6,025.00
			722 Subtotal		<u>6,025.00</u>



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

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

PRC	Program	Function	Object	2017 Value	2018 Value
782	Employee Fund				
	1XX	Regular Education Programs - Elementary/Secondary			
	24XX	Support Services - School Administration			
		6XX	Supplies and Materials		499.46
			782 Subtotal		<u>499.46</u>
800	Food Pantry				
	820	Civic Services			
		33XX	Community Services		
			6XX	Supplies and Materials	14,582.46
			800 Subtotal		<u>14,582.46</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u><u>4,657,936.04</u></u>

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance						-526,104.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,422,434.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						4,657,936.04	(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	74.95	Less Last Year	52,250.73	(4b)		-52,175.78	
						-52,175.78	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						186,218.30	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
003 P-Card Rebate	7,297.51	0.00	7,297.51
015 County adjustment	-2,846.76	0.00	-2,846.76
017 EXXON BES	500.00	0.00	500.00
022 Pow Wow	7.51	0.00	7.51
023 Childcare Fundraiser	0.00	1,253.63	-1,253.63
025 Lights On	6,891.45	2,698.50	4,192.95
026 Browning Elementary Incentives	140.00	4,582.74	-4,442.74
067 Summer Activities	4,786.00	2,373.05	2,412.95
076 Substance Use Among Youth Survey	1,000.00	0.00	1,000.00
094 Homeless Donations	8,305.41	9,229.14	-923.73
116 Title I - Schoolwide 2015-2016	0.00	5,289.36	-5,289.36
117 Title I - Schoolwide 2016-2017	880,182.00	599,531.34	280,650.66
118 Title I - Schoolwide 2017-2018	1,324,416.00	1,324,416.00	0.00
127 Title I, Part A, School Support 2016-2017	71,232.00	63,974.29	7,257.71



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
129 Title I, Part A, School Support 2017-2018	88,552.12	88,552.12	0.00
180 Preschool Development Grant 2016-2017	31,226.55	0.00	31,226.55
181 Preschool Development Grant 2017-2018	344,204.12	344,199.41	4.71
204 Project AWARE, Mental Health SAMSHA Grant 2016-2017	265,635.23	200,822.00	64,813.23
205 Project AWARE, Mental Health SAMSHA Grant 2016-2017	20,362.86	15,859.83	4,503.03
206 Project AWARE, Mental Health SAMSHA Grant 2017-2018	320,821.24	320,821.24	0.00
207 Project AWARE, Mental Health SAMSHA Grant 2017-2018	16,186.70	16,186.70	0.00
217 Title I, Part A, Improving Basic Programs 2016-2017	11,851.00	3,223.07	8,627.93
218 Title I, Part A, Improving Basic Programs 2017-2018	21,055.26	21,055.26	0.00
252 Best Beginning Coalition	0.00	3,338.25	-3,338.25
317 Title III Part A English Language Acquisition 2016-2017	9,870.00	10,834.00	-964.00
355 Medicaide Reimbursement	217,369.13	230,279.67	-12,910.54
360 Montana Medicaid	97,729.23	0.00	97,729.23
417 Title IV, Part B, 21st Century 2016-2017	12,248.00	503.21	11,744.79
418 Title IV, Part B, 21st Century 2017-2018	50,000.00	49,999.35	0.65
437 Title II, Part A, Teacher/Principal Train/Recruit 2016-2017	90,564.00	48,829.23	41,734.77
441 McKinney-Vento Homeless 2016-2017	5,942.00	4,599.90	1,342.10
442 McKinney-Vento Homeless 2017-2018	7,564.31	7,564.31	0.00
510 Immersion Grant	0.00	6,400.00	-6,400.00
518 Title VII, Indian Education 2016-2017	75,856.02	15,020.27	60,835.75
519 Title VII, Indian Education 2017-2018	435,586.00	435,586.00	0.00
607 IDEA, Part B, Children with Disabilities 2016-2017	130,353.00	59,610.49	70,742.51
608 IDEA, Part B, Children with Disabilities 2017-2018	496,635.03	496,595.03	40.00
617 IDEA Preschool 2016-2017	342.00	1,111.60	-769.60
618 IDEA Preschool 2017-2018	8,829.11	8,829.11	0.00
648 MCLP	26,104.00	26,104.40	-0.40
677 GEAR UP MS 2016-2017	39,206.62	2,276.58	36,930.04
678 GEAR UP HS 2016-2017	43,284.14	1,021.74	42,262.40
679 GEAR UP Summer MS 2017	5,169.85	5,382.67	-212.82
680 GEAR UP Summer HS 2017	23,734.07	22,626.00	1,108.07
681 GEAR UP MS 2017-2018	69,227.66	69,227.55	0.11
682 GEAR UP HS 2017-2018	103,158.56	103,159.41	-0.85
683 GEAR UP Summer MS 2018	0.00	1,335.38	-1,335.38
684 GEAR UP Summer HS 2018	0.00	2,527.29	-2,527.29
722 Napi Incentives	6,020.78	6,025.00	-4.22
780 Miscellaneous Local Revenue	20,863.85	0.00	20,863.85
782 Employee Fund	2,036.07	499.46	1,536.61
786 Equipment Replacement Fund	290.00	0.00	290.00
787 License Plate Revenue	2,780.00	0.00	2,780.00
800 Food Pantry	19,865.00	14,582.46	5,282.54
Total	5,422,434.63	4,657,936.04	764,498.59



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

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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	0.64	28.71
1190	Penalties and Interest on Taxes	0.72	11.89
1510	Interest Earnings	138.77	0.00
6100	Material Prior Period Revenue Adjustments	0.00	168.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		140.13	208.71

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:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance					33,550.12 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					208.71 (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)					33,758.83 (5)



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

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		349.25	0.00
	6100 Material Prior Period Revenue Adjustments		0.00	-3,139.66
031	Napi Rentals			
	1910 Rentals		2,756.34	7,418.78
032	Trailer Court Rentals			
	1910 Rentals		11,104.06	13,191.77
033	Babb Trailer Rental			
	1910 Rentals		575.00	4,500.00
093	Facilities			
	1900 Other Revenue from Local Sources		637.50	775.50
	1910 Rentals		3,535.00	5,010.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>18,957.15</u>	<u>27,756.39</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		
			1XX Personal Services - Salaries	1,278.85	55.68
			2XX Personal Services - Employee Benefits	125.84	0.00
			4XX Purchased Property Services	1,892.51	1,511.54
			6XX Supplies and Materials	1,604.85	0.00
	999	Undistributed			
		9999	Undistributed		
			971 Residual Equity Transfers Out	<u>75,669.64</u>	<u>26,189.17</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>80,571.69</u>	<u>27,756.39</u>



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

Schedule Of Changes Worksheet

Fund Code 20

Beginning Fund Balance						10,000.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						27,756.39 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						27,756.39 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						10,000.00 (5)



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

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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	61,952.92	0.00
	1900 Other Revenue from Local Sources	0.00	136,034.11
	4820 Federal Impact Aid - Title VIII	9,004,082.74	9,508,574.96
	6100 Material Prior Period Revenue Adjustments	15,828.39	177,301.10
175			
	1900 Other Revenue from Local Sources	25,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>9,106,864.05</u>	<u>9,821,910.17</u>

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

PRC	Program	Function	Object	2017 Value	2018 Value
	170 Distance Learning				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	122,515.06
			2XX Personal Services - Employee Benefits	0.00	2,584.33
			3XX Purchased Professional and Technical Services	0.00	5,425.25
			6XX Supplies and Materials	0.00	11,394.31
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	393.91	69,386.76
			2XX Personal Services - Employee Benefits	15,708.12	12,292.93
			3XX Purchased Professional and Technical Services	8,199.96	5,090.16
			4XX Purchased Property Services	2,384.30	1,126.00
			5XX Other Purchased Services	141,175.21	103,959.86
			6XX Supplies and Materials	459,592.44	660,123.29
		21XX Support Services - Students			
			1XX Personal Services - Salaries	32,974.96	19,725.99
			2XX Personal Services - Employee Benefits	14,297.09	149.05
			3XX Purchased Professional and Technical Services	1,012.50	0.00
			5XX Other Purchased Services	427.70	1,496.10
			6XX Supplies and Materials	18,644.55	10,241.24
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	77,379.28	80,980.08
			2XX Personal Services - Employee Benefits	11,179.65	16,748.96
			3XX Purchased Professional and Technical Services	1,967.10	34,817.48
			5XX Other Purchased Services	14,316.00	6,807.85
			6XX Supplies and Materials	2,638.80	6,915.54
		222X Educational Media Services			
			1XX Personal Services - Salaries	100,716.20	69,131.34



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object	2017 Value	2018 Value	
			2XX Personal Services - Employee Benefits	19,678.13	19,819.30	
			3XX Purchased Professional and Technical Services	1,579.87	2,745.97	
			5XX Other Purchased Services	8,213.08	2,531.10	
			6XX Supplies and Materials	190,202.66	162,186.60	
			810 Dues and Fees	187.50	382.03	
			23XX Support Services - General Administration			
			1XX Personal Services - Salaries	254,442.18	247,195.06	
			2XX Personal Services - Employee Benefits	52,660.34	39,215.42	
			3XX Purchased Professional and Technical Services	22,952.52	34,997.97	
			5XX Other Purchased Services	170,164.75	209,960.26	
			6XX Supplies and Materials	19,752.23	31,067.74	
			810 Dues and Fees	27,235.87	17,988.43	
			8XX Other Expenditures	10,279.50	10,717.50	
			24XX Support Services - School Administration			
			1XX Personal Services - Salaries	756,816.00	790,134.06	
			2XX Personal Services - Employee Benefits	140,164.73	108,434.32	
			3XX Purchased Professional and Technical Services	23,571.82	19,494.22	
			4XX Purchased Property Services	127.50	0.00	
			5XX Other Purchased Services	30,083.70	17,590.43	
			6XX Supplies and Materials	58,991.22	46,284.26	
			810 Dues and Fees	1,938.00	3,181.11	
			25XX Support Services - Business			
			1XX Personal Services - Salaries	174,749.57	160,453.04	
			2XX Personal Services - Employee Benefits	41,917.68	27,422.81	
			3XX Purchased Professional and Technical Services	38,761.23	56,285.63	
			4XX Purchased Property Services	482.85	0.00	
			5XX Other Purchased Services	63,517.99	57,462.37	
			6XX Supplies and Materials	30,419.63	40,193.06	
			7XX Property and Equipment Acquisition	6,312.60	0.00	
			810 Dues and Fees	187.50	569.56	
			26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	154,748.28	903,470.40	
			2XX Personal Services - Employee Benefits	322,610.83	184,870.13	
			3XX Purchased Professional and Technical Services	18,077.85	57,451.17	
			440 Bldg & Grounds Repair and Main Services	0.00	97,248.36	
			4XX Purchased Property Services	472,520.26	336,513.34	
			5XX Other Purchased Services	1,612.25	2,584.42	
			6XX Supplies and Materials	205,310.21	195,405.34	
			7XX Property and Equipment Acquisition	76,972.49	0.00	
			810 Dues and Fees	605.25	1,174.50	
			27XX Student Transportation Services			
			1XX Personal Services - Salaries	2,250.49	0.00	



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object	2017 Value	2018 Value	
			2XX Personal Services - Employee Benefits	14,366.62	5,777.94	
			3XX Purchased Professional and Technical Services	420.75	0.00	
			4XX Purchased Property Services	25,072.38	17,194.48	
			5XX Other Purchased Services	4,174.33	429.76	
			6XX Supplies and Materials	82,958.37	114,204.36	
			7XX Property and Equipment Acquisition	0.00	6,750.00	
			4XXX Facilities Acquisition and Construction Services			
			6XX Supplies and Materials	3,152.34	4,413.64	
			7XX Property and Equipment Acquisition	761,329.38	1,129,123.23	
280	Special Education - Local and State					
		1XXX Instruction				
			1XX Personal Services - Salaries	21,187.53	11,698.94	
			2XX Personal Services - Employee Benefits	10,236.14	0.00	
			3XX Purchased Professional and Technical Services	0.00	7,522.02	
			5XX Other Purchased Services	245.07	10,477.14	
			810 Dues and Fees	0.00	1,331.25	
		21XX Support Services - Students				
			3XX Purchased Professional and Technical Services	58,669.00	6,282.40	
		24XX Support Services - School Administration				
			1XX Personal Services - Salaries	44,165.19	64,469.85	
			2XX Personal Services - Employee Benefits	6,169.70	9,003.90	
		26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services	1,260.46	1,769.04	
413	Title VII Indian Education					
		24XX Support Services - School Administration				
			1XX Personal Services - Salaries	0.00	31,516.08	
			2XX Personal Services - Employee Benefits	0.00	149.10	
471	GEAR UP					
		1XXX Instruction				
			1XX Personal Services - Salaries	286.67	0.00	
			2XX Personal Services - Employee Benefits	192.50	0.98	
			5XX Other Purchased Services	359.16	5,813.88	
710	School Sponsored Extracurricular Activities					
		34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	11,506.00	12,814.00	
			2XX Personal Services - Employee Benefits	1,469.36	1,789.19	
			5XX Other Purchased Services	2,433.39	2,073.81	
			6XX Supplies and Materials	808.54	1,741.65	
720	School Sponsored Athletics					
		35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	93,851.22	86,956.02	
			2XX Personal Services - Employee Benefits	7,238.30	6,478.78	



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object	2017 Value	2018 Value	
			4XX Purchased Property Services	2,033.50	2,158.00	
			5XX Other Purchased Services	71,865.79	69,076.71	
			6XX Supplies and Materials	17,491.67	14,573.21	
			7XX Property and Equipment Acquisition	7,792.08	0.00	
			810 Dues and Fees	0.00	50.00	
820	Civic Services					
		33XX	Community Services			
			1XX Personal Services - Salaries	0.00	85.50	
			2XX Personal Services - Employee Benefits	0.00	0.28	
			5XX Other Purchased Services	686.35	4,656.69	
			6XX Supplies and Materials	11,052.84	5,666.79	
890	Other Community Services					
		33XX	Community Services			
			1XX Personal Services - Salaries	0.00	712.12	
			2XX Personal Services - Employee Benefits	0.00	83.84	
			5XX Other Purchased Services	0.00	1,344.58	
			6XX Supplies and Materials	0.00	380.17	
8XX	Community Services Programs					
		33XX	Community Services			
			1XX Personal Services - Salaries	85,267.49	0.00	
910	Food Services					
		31XX	Food Services			
			1XX Personal Services - Salaries	0.00	34,902.45	
			3XX Purchased Professional and Technical Services	5,343.75	0.00	
999	Undistributed					
		9999	Undistributed			
			892 Material Prior Period Expenditure Adjustments	0.00	53,525.00	
071	Set Aside Expenditures					
		1XX	Regular Education Programs - Elementary/Secondary			
			26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	4,459.39	0.00	
			7XX Property and Equipment Acquisition	0.00	11,626.00	
081	James Evans					
		1XX	Regular Education Programs - Elementary/Secondary			
			23XX Support Services - General Administration			
			5XX Other Purchased Services	4,877.69	5,429.73	
082	STeVe					
		1XX	Regular Education Programs - Elementary/Secondary			
			23XX Support Services - General Administration			
			5XX Other Purchased Services	3,387.09	2,810.86	



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object	2017 Value	2018 Value	
083	James Running Fisher					
	1XX Regular Education Programs - Elementary/Secondary					
	23XX Support Services - General Administration					
	5XX Other Purchased Services			5,803.63	6,711.49	
084	Brian Gallup					
	1XX Regular Education Programs - Elementary/Secondary					
	23XX Support Services - General Administration					
	5XX Other Purchased Services			9,168.47	10,019.19	
085	Velden Calica					
	1XX Regular Education Programs - Elementary/Secondary					
	23XX Support Services - General Administration					
	5XX Other Purchased Services			3,810.31	3,416.29	
086	Jess Edwards					
	1XX Regular Education Programs - Elementary/Secondary					
	23XX Support Services - General Administration					
	5XX Other Purchased Services			3,931.63	3,154.32	
087	Wendy Bremner					
	1XX Regular Education Programs - Elementary/Secondary					
	23XX Support Services - General Administration					
	5XX Other Purchased Services			69.78	3,186.70	
088	Kristy Bullshoe					
	1XX Regular Education Programs - Elementary/Secondary					
	23XX Support Services - General Administration					
	5XX Other Purchased Services			5,677.13	3,812.00	
175						
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
	6XX Supplies and Materials			24,040.00	0.00	
176	SRI Grant 2016-2017					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
	1XX Personal Services - Salaries			91.65	1,399.50	
	2XX Personal Services - Employee Benefits			395.95	227.69	
	5XX Other Purchased Services			0.00	922.08	
	6XX Supplies and Materials			0.00	24,513.00	
177	SRI Grant 2017-2018					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
	5XX Other Purchased Services			0.00	4,340.62	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>5,721,904.92</u>	<u>6,934,507.74</u>	



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

Schedule Of Changes Worksheet

Fund Code 26

Beginning Fund Balance						15,139,207.17 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						9,821,910.17 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						6,934,507.74 (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	35,234.09	(4b)		-35,234.09
						-35,234.09 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						17,991,375.51 (5)



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

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	792.74	0.00
3281	State Technology Aid	9,614.12	0.00
3445	State Combined Fund School Block Grant	36,714.11	19,210.03
6100	Material Prior Period Revenue Adjustments	0.00	177.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		47,120.97	19,387.88

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	31,872.17	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				31,872.17	0.00

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	22,594.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19,387.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	41,982.66	(5)



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

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	1,199.37	0.00
1925	Innovative Education Payment	366.05	128.15
3460	Montana Oil and Gas Tax	14,097.47	33,169.33
6100	Material Prior Period Revenue Adjustments	0.00	1,349.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		15,662.89	34,646.82

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					283,832.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					34,646.82	(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)					318,479.54	(5)



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

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	131,835.20	164,071.28
1112	District Levy - Personal Property	127,298.98	193,343.55
1114	District Levy - Pers Prop/Mobile Homes	1,051.03	1,577.16
1190	Penalties and Interest on Taxes	1,337.24	1,406.28
1510	Interest Earnings	1,419.74	0.00
6100	Material Prior Period Revenue Adjustments	0.00	510.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		262,942.19	360,908.90

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	225,000.00	245,000.00
			850 Interest on Debt	143,137.51	128,368.76
			860 Agent Fees/Issuance Costs	0.00	400.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				368,137.51	373,768.76

Schedule Of Changes Worksheet Fund Code 50

Beginning Fund Balance	-3,712.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	360,908.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	373,768.76	(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)	-16,572.18	(5)



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

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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	441.67	0.00
	6100 Material Prior Period Revenue Adjustments	312,407.60	394.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>312,849.27</u>	<u>394.91</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2017 Value	2018 Value
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services			
			3XX Purchased Professional and Technical Services	0.00	168,914.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>168,914.45</u>

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance					430,418.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					394.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					168,914.45	(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	0.00	Less Last Year	39,085.00	(4b)	-39,085.00	
					-39,085.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					222,814.23	(5)



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

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		1.00	0.00
	1190 Penalties and Interest on Taxes		1.67	0.00
	1510 Interest Earnings		385.02	0.00
	1900 Other Revenue from Local Sources		0.00	625.02
096	Building Reserve Voted Levy			
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes		0.00	571.23
	1190 Penalties and Interest on Taxes		0.00	87.31
	1530 Net Increase (Decrease) in the Fair Value of Investments		0.00	-376.00
348	School Safety			
	5301 School Safety and Security Transfer		101,250.00	41,225.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>101,637.69</u>	<u>42,132.81</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 61	
PRC	Program	Function	Object	2017 Value	2018 Value
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	0.01	0.00
910	Budget Amendment				
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	101,250.00	41,225.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>101,250.01</u>	<u>41,225.25</u>

Schedule Of Changes Worksheet						Fund Code 61	
Beginning Fund Balance						124,604.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						42,132.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						41,225.25	(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)						125,512.40	(5)



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

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			2017 Value	2018 Value
	1510 Interest Earnings			711.00	0.00
	6100 Material Prior Period Revenue Adjustments			0.00	5,226.00
072	Childcare				
	1900 Other Revenue from Local Sources			47,983.15	42,399.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:				<u>48,694.15</u>	<u>47,625.49</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 70	
PRC	Program	Function	Object	2017 Value	2018 Value
	920	Enterprise or Internal Service Programs			
		32XX	Enterprise Services		
			1XX Personal Services - Salaries	6,122.99	36,397.55
			2XX Personal Services - Employee Benefits	37,293.02	424.09
			5XX Other Purchased Services	2,340.13	329.24
			6XX Supplies and Materials	2,938.01	6,154.61
	999	Undistributed			
		9999	Undistributed		
			892 Material Prior Period Expenditure Adjustments	0.00	941.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>48,694.15</u>	<u>44,246.49</u>

Schedule Of Changes Worksheet						Fund Code 70	
Beginning Fund Balance						0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						47,625.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						44,246.49	(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)						3,379.00	(5)



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2017 Value	2018 Value
	6100 Material Prior Period Revenue Adjustments	-19,811.46	16,692.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>-19,811.46</u>	<u>16,692.57</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2017 Value	2018 Value
	1XX Regular Education Programs - Elementary/Secondary				
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	3,080,815.11	4,950.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>3,080,815.11</u>	<u>4,950.00</u>

Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance	249,969.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,692.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,950.00	(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)	261,712.13	(5)



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

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	458,482.20	481,580.48
XX	39X 1XXX 112	Certified Teacher Staff Salaries	20,071.20	21,435.49
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	61,547.40	63,617.00
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	4,763,699.90	4,973,057.52
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	114,280.58	401,864.19
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	818.64	505.00
XX	XXX 26XX 41X	Energy Utility Services	280,118.33	289,451.36
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	3,980,118.96	1,229,658.67
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	1,660.00	1,260.00
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	6,473.07
XX	XXX XXXX 682	Technology Supplies	0.00	853.50
XX	XXX XXXX 735	Technology Equipment and Software	0.00	0.00



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	228,389.93
b. Related Services Block Grant Entitlement	77,031.02
c. Total Entitlements Subject to Reversion	305,420.95

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)]	406,209.87
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	1,479,016.51
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%



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	990,835.80	0.00	0.00	0.00	11,698.94
280	1XXX	2XX	179,060.23	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	7,522.02
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	10,477.14
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	163,135.48	0.00	0.00	0.00	0.00
280	21XX	2XX	36,530.75	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	6,282.40
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	0.00	0.00	0.00	0.00	64,469.85
280	24XX	2XX	0.00	0.00	0.00	0.00	9,003.90
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			1,369,562.26	0.00	0.00	0.00	109,454.25

1,479,016.51

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

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

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

Business	Begining 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	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	621,259.00	0.00	0.00	0.00	621,259.00
Land Improvements	1,151,369.00	819,577.00	1,159,787.00	0.00	3,130,733.00
Buildings	24,357,410.00	3,233,247.00	25,477.00	0.00	27,616,134.00
Machinery and Equipment	3,595,191.00	87,932.00	338,984.00	424,367.00	3,597,740.00
Totals at Historical Cost	29,725,229.00	4,140,756.00	1,524,248.00	424,367.00	34,965,866.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	29,725,229.00	4,140,756.00	1,524,248.00	424,367.00	34,965,866.00

* 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)	304,763.00	0.00	0.00
General Administration (23XX)	275,832.00	0.00	0.00
Operations and Maintenance (26XX)	25,586.00	0.00	0.00
Transportation (27XX)	180,778.00	0.00	0.00
Food Service (31XX)	8,395.00	0.00	0.00
Extracurricular (34XX, 35XX)	2,774.00	0.00	0.00
Unallocated	973.00	0.00	0.00
Total Depreciation for FY2018	799,101.00	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

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	420,381.87	50,395.13	0.00	0.00	470,777.00	0.00	470,777.00
Other Post Employment Benefits	15,508.50	134,487.00	0.00	0.00	149,995.50	0.00	149,995.50
Total Governmental Activity							
Non-bond Long-Term Liabilities	435,890.37	184,882.13	0.00	0.00	620,772.50	0.00	620,772.50
Bond(s)							
12/01/2007	2,990,000.00	0.00	245,000.00	0.00	2,745,000.00	255,000.00	2,490,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	2,990,000.00	0.00	245,000.00	0.00	2,745,000.00	255,000.00	2,490,000.00

* 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

FY2017-18

Submit ID: 0400-16748493

18 Glacier County

0400 Browning Elem

Net Pension Liability FY2018

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	3,452,344.56	505,946.44	0.00	3,958,291.00
Net Pension - TRS	12,886,718.46	0.00	534,050.46	12,352,668.00