



Trustees' Financial Summary

FY2018-19

Submit ID: 0401-16426137

18 Glacier County

0401 Browning H S

Due Date:

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

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

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

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

| | | | |
|--------------------------------|---------------|-----------------|----------------|
| Business Manager/Clerk: | Stacy Edwards | Phone #: | (406) 338-2715 |
|--------------------------------|---------------|-----------------|----------------|

(Signature)

(Date)

| | |
|----------------------------------|------------------|
| Chair, Board of Trustees: | Donna Yellow Owl |
|----------------------------------|------------------|

(Signature)

(Date)

| | |
|------------------------------|----------------|
| County Superintendent | Darryl Omsberg |
|------------------------------|----------------|

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY19 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.

Facilities Condition Inventory Report Certification:

I certify, this district HAS updated the facilities condition inventory report (FCI) as required in 20-9-525 (2)(a)(i), MCA.



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Project Reporter Codes

| PRC | Title | Program Type | Project Number | CFDA# |
|-----|--|--------------|----------------|---------|
| 010 | School Safety | LOCAL | | |
| 081 | James Evans | LOCAL | | |
| 082 | Donna Yellow Owl | LOCAL | | |
| 083 | James Running Fisher | LOCAL | | |
| 084 | Brian Gallup | LOCAL | | |
| 085 | Rae Tall Whiteman Armstrong | LOCAL | | |
| 086 | Jess Edwards | LOCAL | | |
| 087 | Wendy Bremner | LOCAL | | |
| 088 | Kristy Bullshoe | LOCAL | | |
| 092 | Sports Complex | LOCAL | | |
| 105 | BHS Support To Students | LOCAL | | |
| 118 | Title I - Schoolwide 2017-2018 | FEDERAL | 018 0400 3218 | |
| 119 | Title I Schoolwide - 2018-2019 | FEDERAL | 018 0400 31 19 | 84.010A |
| 130 | Title I, Part A, School Support 2017-2018 | FEDERAL | 018 0401 3318 | 84.010A |
| 132 | Title I School Improvement Support 2018-2019 | FEDERAL | 018 0401 33 19 | 84.010A |
| 178 | SRI Grant 2018-19 | FEDERAL | | |
| 374 | CTE | STATE | | |
| 478 | Carl Perkins (Federal Vo-Ed)-Basic Grant 2017-2018 | FEDERAL | 018 0401 8118 | 84.048 |
| 479 | Carl Perkins Basic Grant 2018-2019 | FEDERAL | 018 0401 81 19 | 84.048A |
| 520 | Title VI Indian Ed 2018-2019 | FEDERAL | S060Z180819 | 84.060A |
| 550 | Heritage Project | LOCAL | | |
| 648 | MCLP | FEDERAL | 018 0400 3518 | |
| 649 | MCLP 2018-2019 | FEDERAL | 018 0400 35 19 | 84.371C |
| 682 | GEAR UP HS 2017-2018 | STATE | | |
| 684 | GEAR UP Summer HS 2018 | STATE | | |
| 686 | GEAR UP HS 2018-2019 | STATE | | |
| 689 | GEAR UP Summer HS 2019 | STATE | | |
| 701 | Randy Johnson Academic Achievement | LOCAL | | |
| 702 | Graduation Matters - Fundraising | LOCAL | | |
| 704 | GEorge McNabb Scholarship | LOCAL | | |
| 706 | Randy Johnson - You Did It | LOCAL | | |
| 707 | Roy McNabb Scholarship | LOCAL | | |



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Project Reporter Codes

| PRC | Title | Program Type | Project Number | CFDA# |
|------------|---|---------------------|-----------------------|--------------|
| 712 | McKay Scholarship | LOCAL | | |
| 719 | Booster Club | LOCAL | | |
| 726 | Banner Scholarship | LOCAL | | |
| 731 | National Honor Society Scholarship | LOCAL | | |
| 750 | Rising Wolf Scholarship | LOCAL | | |
| 751 | Back to the Sixties | LOCAL | | |
| 752 | Albert Vaile Memorial Science Scholarship | LOCAL | | |
| 754 | Kittson Memoria | LOCAL | | |
| 755 | Pepsi Scholarship | LOCAL | | |
| 756 | George Bird Grinnell Native American Foundation Scholarship | LOCAL | | |
| 758 | Lynn D. Rosenberger Memorial Scholarship | LOCAL | | |
| 759 | Cut Ban Tire - Overcoming Obstacles or Hardship | LOCAL | | |
| 784 | Athletic Dept Pepsi Money | LOCAL | | |
| 790 | Northern Ambassadors of Music Europe Tour | LOCAL | | |



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18 Glacier County
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Balance Sheet

| | | General Fund | Transportation Fund | Bus Depreciation Fund | School Food Services Fund |
|---------------------------------------|--|--------------|---------------------|-----------------------|---------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (01) | (10) | (11) | (12) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 447,708.43 | 161,174.72 | 218,493.52 | |
| 02 | Taxes Receivable - Real and Personal (120-149) | 138,407.54 | 132,199.78 | 55,979.68 | |
| 03 | Taxes Receivable - Protested (150-159) | 7,174.95 | 6,846.48 | 5,653.20 | |
| 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 | 593,290.92 | 300,220.98 | 280,126.40 | |
| 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) | 166,145.00 | 6,861.19 | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | 166,145.00 | 6,861.19 | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | 145,582.49 | 139,046.26 | 61,632.88 | |
| 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 | 281,563.43 | 154,313.53 | 218,493.52 | |
| 52 | TOTAL FUND BALANCE/EQUITY | 281,563.43 | 154,313.53 | 218,493.52 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 593,290.92 | 300,220.98 | 280,126.40 | |



Trustees' Financial Summary

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Balance Sheet

| | | Tuition Fund | Retirement Fund | Miscellaneous Programs Fund | Adult Education Fund |
|---------------------------------------|--|--------------|-----------------|-----------------------------|----------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (13) | (14) | (15) | (17) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 121.29 | 85,988.82 | 144,154.61 | 3,931.22 |
| 02 | Taxes Receivable - Real and Personal (120-149) | 1,193.31 | | | 986.93 |
| 03 | Taxes Receivable - Protested (150-159) | 3.29 | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | 20,819.07 | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 1,317.89 | 85,988.82 | 164,973.68 | 4,918.15 |
| 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) | | 32,872.00 | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | 32,872.00 | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | 1,196.60 | | | 986.93 |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget | 121.29 | 53,116.82 | 164,973.68 | 3,931.22 |
| 52 | TOTAL FUND BALANCE/EQUITY | 121.29 | 53,116.82 | 164,973.68 | 3,931.22 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 1,317.89 | 85,988.82 | 164,973.68 | 4,918.15 |



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Balance Sheet

| | | Traffic Education Fund | Non-Operating Fund | Lease-Rental Fund | Compensated Absence Fund |
|---------------------------------------|--|------------------------|--------------------|-------------------|--------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (18) | (19) | (20) | (21) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 65,904.16 | | 7,179.44 | |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 65,904.16 | | 7,179.44 | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget | 65,904.16 | | 7,179.44 | |
| 52 | TOTAL FUND BALANCE/EQUITY | 65,904.16 | | 7,179.44 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 65,904.16 | | 7,179.44 | |



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Balance Sheet

| | | Metal Mines Tax Reserve Fund | State Mining Impact Fund | Impact Aid Fund | Litigation Reserve Fund |
|---------------------------------------|--|------------------------------|--------------------------|-----------------|-------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (24) | (25) | (26) | (27) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | 12,069,485.73 | |
| 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 | | | 12,069,485.73 | |
| 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) | | | 61,921.55 | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | 61,921.55 | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget | | | 12,007,564.18 | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | 12,007,564.18 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | 12,069,485.73 | |



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Balance Sheet

| | | Technology Fund | Flexibility Fund | Permanent Endowment Fund | Debt Service Fund |
|---------------------------------------|--|-----------------|------------------|--------------------------|-------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (28) | (29) | (45) | (50) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 34,216.53 | 214,646.49 | | (27,889.65) |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | 56,359.84 |
| 03 | Taxes Receivable - Protested (150-159) | | | | 8,792.37 |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 34,216.53 | 214,646.49 | | 37,262.56 |
| 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) | | | | 65,152.21 |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 39 | Reserve for Endowments (954) | | | | |
| 47 | TIF Fund Balance For Budget | | | | |
| 48 | Fund Balance for Budget | 34,216.53 | 214,646.49 | | (27,889.65) |
| 52 | TOTAL FUND BALANCE/EQUITY | 34,216.53 | 214,646.49 | | (27,889.65) |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 34,216.53 | 214,646.49 | | 37,262.56 |



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Balance Sheet

| | | Building Fund | Building Reserve Fund | Day Care Enterprise Fund | Industrial Arts Fund |
|---------------------------------------|--|---------------|-----------------------|--------------------------|----------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (60) | (61) | (70) | (71) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 63,949.35 | 32,285.83 | | |
| 02 | Taxes Receivable - Real and Personal (120-149) | | 6,490.74 | | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 10 | Land and Land Improvements (311-322) | | | | |
| 11 | Buildings and Building Improvements (331 & 332) | | | | |
| 12 | Machinery and Equipment (341 & 342) | | | | |
| 13 | Construction Work in Progress (351) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 63,949.35 | 38,776.57 | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 29 | Notes Payable - Noncurrent (720) | | | | |
| 30 | Lease Obligations Payable (730) | | | | |
| 32 | Compensated Absences Payable (760) | | | | |
| 33 | Net Pension Liability (770) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | 6,490.74 | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 41 | Unrestricted Net Assets (940) | | | | |
| 47 | TIF Fund Balance For Budget | | | | |
| 48 | Fund Balance for Budget | 63,949.35 | 32,285.83 | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | 63,949.35 | 32,285.83 | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 63,949.35 | 38,776.57 | | |



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Balance Sheet

| | | Miscellaneous Enterprise Fund | Data Processing Internal Service Fund | Purchasing Internal Service Fund | Central Transportation Internal Service Fund |
|---------------------------------------|--|----------------------------------|---|--|--|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (72) | (73) | (74) | (75) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | 43,625.43 | |
| 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 | | | 43,625.43 | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | 1,960.00 | |
| 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 | | | 1,960.00 | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 41 | Unrestricted Net Assets (940) | | | 41,665.43 | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | 41,665.43 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | 43,625.43 | |



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Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE | | Instructional Materials Ctr Internal Service Fund | Miscellaneous Internal Service Fund | Self Insurance Fund - Health | Self Insurance Fund - Liability |
|---------------------------------------|--|--|---|---------------------------------|------------------------------------|
| | | (76) | (77) | (78) | (79) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | 1,055,602.58 | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | 884,054.00 | |
| 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 | | | 1,939,656.58 | |
| 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) | | | 155,597.76 | |
| 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 | | | 155,597.76 | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 39 | Reserve for Endowments (954) | | | | |
| 41 | Unrestricted Net Assets (940) | | | 1,784,058.82 | |
| 48 | Fund Balance for Budget | | | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | 1,784,058.82 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | 1,939,656.58 | |



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Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE | | Private Purpose Trust (spend interest only) | Interlocal Agreement Fund | Student Extracurricular Activities Fund | Private Purpose Trust (spend principal & interest) |
|---------------------------------------|--|---|------------------------------|---|--|
| | | (81) | (82) | (84) | (85) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | 322,552.56 | 79,614.66 |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | 322,552.56 | 79,614.66 |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 39 | Reserve for Endowments (954) | | | | |
| 45 | Assets Held in Trusts | | | 322,552.56 | 79,614.66 |
| 52 | TOTAL FUND BALANCE/EQUITY | | | 322,552.56 | 79,614.66 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | 322,552.56 | 79,614.66 |



Trustees' Financial Summary

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Balance Sheet

| | | Payroll Fund | Claims Fund | Investment Earnings Clearing Fund | Retirement/COBRA Insurance Fund |
|---------------------------------------|--|--------------|-------------|---|------------------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (86) | (87) | (88) | (89) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 1,138,354.94 | 604,538.37 | | 151,232.88 |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 1,138,354.94 | 604,538.37 | | 151,232.88 |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 24 | Warrants Payable (620) | 1,138,354.94 | 604,538.37 | | |
| 25 | Other Current Liabilities (621-679) | | | | 151,232.88 |
| 35 | TOTAL LIABILITIES | 1,138,354.94 | 604,538.37 | | 151,232.88 |
| FUND BALANCE/EQUITY | | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 1,138,354.94 | 604,538.37 | | 151,232.88 |



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Balance Sheet

| | | Agency - A | Agency - B | Agency - C | Agency - D |
|---------------------------------------|--|------------|------------|------------|------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (90) | (91) | (92) | (93) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 24 | Warrants Payable (620) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |



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Balance Sheet

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



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

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

| PRC | Revenue | 2018 Value | 2019 Value |
|--|--|---------------------|---------------------|
| 1111 | District Levy - Real Property | 109,920.64 | 77,786.75 |
| 1112 | District Levy - Personal Property | 119,443.55 | 107,711.98 |
| 1114 | District Levy - Pers Prop/Mobile Homes | 1,394.18 | 771.34 |
| 1190 | Penalties and Interest on Taxes | 2,344.55 | 1,463.56 |
| 3110 | Direct State Aid | 1,918,772.98 | 1,943,117.94 |
| 3111 | Quality Educator | 163,231.25 | 170,618.86 |
| 3112 | At Risk Student | 52,603.82 | 57,119.78 |
| 3113 | Indian Education For All | 12,410.16 | 12,555.52 |
| 3114 | American Indian Achievement Gap | 120,120.00 | 120,054.00 |
| 3115 | State Spec Ed Allowable Cost Pymt to Districts | 116,475.94 | 115,838.52 |
| 3120 | State Guaranteed Tax Base Aid | 1,330,812.12 | 1,381,841.05 |
| 6100 | Material Prior Period Revenue Adjustments | -2,745.78 | -2,076.97 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 3,944,783.41 | 3,986,802.33 |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

| PRC | Program | Function | Object | 2018 Value | 2019 Value |
|--|---------|----------|---|--------------|--------------|
| 1XX Regular Education Programs - Elementary/Secondary | | | | | |
| 1XXX Instruction | | | | | |
| | | | 1XX Personal Services - Salaries | 1,645,258.78 | 1,847,684.17 |
| | | | 2XX Personal Services - Employee Benefits | 316,627.91 | 286,185.78 |
| 21XX Support Services - Students | | | | | |
| | | | 1XX Personal Services - Salaries | 470,208.68 | 532,763.24 |
| | | | 2XX Personal Services - Employee Benefits | 54,781.98 | 100,652.94 |
| 221X Improvement of Instruction Services | | | | | |
| | | | 1XX Personal Services - Salaries | 22,120.65 | 33,575.82 |
| | | | 2XX Personal Services - Employee Benefits | 3,012.53 | 3,136.82 |
| 222X Educational Media Services | | | | | |
| | | | 1XX Personal Services - Salaries | 102,415.00 | 140,370.54 |
| | | | 2XX Personal Services - Employee Benefits | 17,796.56 | 17,276.53 |
| 23XX Support Services - General Administration | | | | | |
| | | | 1XX Personal Services - Salaries | 58,726.02 | 58,937.43 |
| | | | 2XX Personal Services - Employee Benefits | 7,305.80 | 6,395.84 |
| 24XX Support Services - School Administration | | | | | |
| | | | 1XX Personal Services - Salaries | 313,969.99 | 147,752.87 |
| | | | 2XX Personal Services - Employee Benefits | 48,703.57 | 24,603.52 |
| 26XX Operation and Maintenance of Plant Services | | | | | |
| | | | 1XX Personal Services - Salaries | 9,875.37 | 87,825.86 |
| | | | 2XX Personal Services - Employee Benefits | 203.22 | 50.34 |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 01 | |
|--|--|--|---|--|---------------------|---------------------|
| PRC | Program | Function | Object | | 2018 Value | 2019 Value |
| | | | 27XX Student Transportation Services | | | |
| | | | 1XX Personal Services - Salaries | | 0.00 | 56,632.40 |
| | 280 Special Education - Local and State | | | | | |
| | | 1XXX Instruction | | | | |
| | | | 1XX Personal Services - Salaries | | 291,292.97 | 334,283.19 |
| | | | 2XX Personal Services - Employee Benefits | | 80,108.20 | 70,873.96 |
| | | 21XX Support Services - Students | | | | |
| | | | 1XX Personal Services - Salaries | | 0.00 | 147.00 |
| | | 24XX Support Services - School Administration | | | | |
| | | | 1XX Personal Services - Salaries | | 19,575.65 | 12,924.56 |
| | | | 2XX Personal Services - Employee Benefits | | 2,739.00 | 1,987.39 |
| | | 27XX Student Transportation Services | | | | |
| | | | 1XX Personal Services - Salaries | | 0.00 | 8,656.12 |
| | 390 State Career & Technical Ed Entitlement - Undistributed | | | | | |
| | | 1XXX Instruction | | | | |
| | | | 1XX Personal Services - Salaries | | 148,917.01 | 152,950.84 |
| | | | 2XX Personal Services - Employee Benefits | | 23,626.81 | 22,949.15 |
| | 720 School Sponsored Athletics | | | | | |
| | | 35XX Extracurricular - Athletics | | | | |
| | | | 1XX Personal Services - Salaries | | 76,612.57 | 63,305.19 |
| | | | 2XX Personal Services - Employee Benefits | | 6,074.94 | 241.27 |
| | 999 Undistributed | | | | | |
| | | 9999 Undistributed | | | | |
| | | | 892 Material Prior Period Expenditure Adjustments | | 81,859.00 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | <u>3,801,812.21</u> | <u>4,012,162.77</u> |

| Schedule Of Changes Worksheet | | | | | Fund Code 01 | |
|--|-----------|------|----------------|------|--------------|------|
| Beginning Fund Balance | | | | | 306,923.87 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 3,986,802.33 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 4,012,162.77 | (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) | | | | | 281,563.43 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | Fund Code 10 | |
|--|--|--|-------------------|-------------------|
| PRC | Revenue | | 2018 Value | 2019 Value |
| | 1111 District Levy - Real Property | | 123,032.30 | 92,606.02 |
| | 1112 District Levy - Personal Property | | 127,958.09 | 127,930.19 |
| | 1114 District Levy - Pers Prop/Mobile Homes | | 1,668.54 | 883.79 |
| | 1190 Penalties and Interest on Taxes | | 2,738.34 | 1,897.63 |
| | 2220 County On-Schedule Trans Reimb | | 71,339.08 | 71,233.02 |
| | 3210 State On-Schedule Trans Reimb | | 61,118.52 | 61,773.21 |
| | 3444 State School Block Grant | | 30,575.94 | 0.00 |
| | 5200 Sale or Compensation for Loss of Assets | | 0.00 | 26,660.00 |
| | 6100 Material Prior Period Revenue Adjustments | | 71.03 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | 418,501.84 | 382,983.86 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | Fund Code 10 | |
|--|--|---|---|-------------------|-------------------|
| PRC | Program | Function | Object | 2018 Value | 2019 Value |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 27XX Student Transportation Services | | | |
| | | | 1XX Personal Services - Salaries | 260,831.61 | 240,946.17 |
| | | | 2XX Personal Services - Employee Benefits | 54,401.43 | 45,894.04 |
| | | | 3XX Purchased Professional and Technical Services | 1,152.00 | 28.00 |
| | | | 4XX Purchased Property Services | 19,527.26 | 2,635.31 |
| | | | 5XX Other Purchased Services | 19,546.85 | 18,140.46 |
| | | | 6XX Supplies and Materials | 13,704.24 | 0.00 |
| | | | 7XX Property and Equipment Acquisition | 0.00 | 7,904.00 |
| | 280 Special Education - Local and State | | | | |
| | | 27XX Student Transportation Services | | | |
| | | | 1XX Personal Services - Salaries | 32,678.01 | 0.00 |
| | | | 2XX Personal Services - Employee Benefits | 5,752.85 | 0.00 |
| | 999 Undistributed | | | | |
| | | 9999 Undistributed | | | |
| | | | 892 Material Prior Period Expenditure Adjustments | 7,560.00 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 415,154.25 | 315,547.98 |



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Schedule Of Changes Worksheet

Fund Code 10

| | | | | | | |
|--|------|----------------|------|------|--|----------------|
| Beginning Fund Balance | | | | | | 86,877.65 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 382,983.86 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 315,547.98 (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) | | | | | | 154,313.53 (5) |



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

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | | Fund Code 11 | |
|--|---|--|--|-------------------|-------------------|
| PRC | Revenue | | | 2018 Value | 2019 Value |
| | 1111 District Levy - Real Property | | | 66,359.57 | 75,464.73 |
| | 1112 District Levy - Personal Property | | | 77,371.86 | 107,515.11 |
| | 1114 District Levy - Pers Prop/Mobile Homes | | | 958.13 | 668.49 |
| | 1190 Penalties and Interest on Taxes | | | 1,134.03 | 963.67 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | | <u>145,823.59</u> | <u>184,612.00</u> |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | Fund Code 11 | |
|--|---|---|---|-------------------|-----------------|
| PRC | Program | Function | Object | 2018 Value | 2019 Value |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 27XX Student Transportation Services | | | |
| | | | 7XX Property and Equipment Acquisition | 205,692.00 | 7,490.87 |
| 348 | 998 School Safety Transfers to/from Building Reserve Fund | | | | |
| | | 61XX Operating Transfers to Other Funds | | | |
| | | | 911 School Safety Transfer to Building Reserve Fund | 13,741.75 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>219,433.75</u> | <u>7,490.87</u> |

| Schedule Of Changes Worksheet | | | | | | Fund Code 11 | |
|--|-----------|------|----------------|------|------|--------------|-----|
| Beginning Fund Balance | | | | | | 41,372.39 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 184,612.00 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 7,490.87 | (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) | | | | | | 218,493.52 | (5) |



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

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

| PRC | Revenue | 2018 Value | 2019 Value |
|--|---|-----------------|---------------|
| 1111 | District Levy - Real Property | 821.57 | 92.34 |
| 1112 | District Levy - Personal Property | 117.49 | 0.00 |
| 1114 | District Levy - Pers Prop/Mobile Homes | 8.42 | 0.38 |
| 1190 | Penalties and Interest on Taxes | 45.00 | 28.57 |
| 6100 | Material Prior Period Revenue Adjustments | 35.81 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>1,028.29</u> | <u>121.29</u> |

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

| PRC | Program | Function | Object | 2018 Value | 2019 Value |
|--|---------|---|------------------------------|-----------------|-----------------|
| | 1XX | Regular Education Programs - Elementary/Secondary | | | |
| | | 1XXX | Instruction | | |
| | | | 5XX Other Purchased Services | <u>8,420.00</u> | <u>7,105.11</u> |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>8,420.00</u> | <u>7,105.11</u> |

Schedule Of Changes Worksheet Fund Code 13

| | | |
|--|----------|------|
| Beginning Fund Balance | 7,105.11 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 121.29 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 7,105.11 | (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) | 121.29 | (5) |



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

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | Fund Code 14 | |
|--|--|--|-------------------|-------------------|
| PRC | Revenue | | 2018 Value | 2019 Value |
| | 2240 County Retirement Distribution | | 700,000.00 | 770,000.00 |
| | 6100 Material Prior Period Revenue Adjustments | | 409.62 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | <u>700,409.62</u> | <u>770,000.00</u> |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | Fund Code 14 | |
|---|--|---|---|--------------|------------|
| PRC | Program | Function | Object | 2018 Value | 2019 Value |
| | 170 Distance Learning | | | | |
| | | 21XX Support Services - Students | | | |
| | | | 2XX Personal Services - Employee Benefits | 2.18 | 0.00 |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 1XXX Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 277,642.64 | 311,913.22 |
| | | 21XX Support Services - Students | | | |
| | | | 2XX Personal Services - Employee Benefits | 82,209.41 | 89,292.19 |
| | | 221X Improvement of Instruction Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 4,635.73 | 5,662.06 |
| | | 222X Educational Media Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 23,128.29 | 23,766.62 |
| | | 23XX Support Services - General Administration | | | |
| | | | 2XX Personal Services - Employee Benefits | 20,336.09 | 20,984.64 |
| | | 24XX Support Services - School Administration | | | |
| | | | 2XX Personal Services - Employee Benefits | 61,336.56 | 65,560.26 |
| | | 25XX Support Services - Business | | | |
| | | | 2XX Personal Services - Employee Benefits | 8,652.24 | 8,846.70 |
| | | 26XX Operation and Maintenance of Plant Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 55,925.95 | 62,653.14 |
| | | 27XX Student Transportation Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 52,761.86 | 52,392.25 |
| | 280 Special Education - Local and State | | | | |
| | | 1XXX Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 49,276.05 | 56,695.08 |
| | | 21XX Support Services - Students | | | |
| | | | 2XX Personal Services - Employee Benefits | 952.42 | 748.71 |
| | | 24XX Support Services - School Administration | | | |
| | | | 2XX Personal Services - Employee Benefits | 3,293.47 | 2,220.60 |
| | | 27XX Student Transportation Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 5,342.86 | 1,421.31 |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | Fund Code 14 | | |
|--|--|--|---|-------------------|-------------------|--|
| PRC | Program | Function | Object | 2018 Value | 2019 Value | |
| | 390 | State Career & Technical Ed Entitlement - Undistributed | | | | |
| | | 1XXX | Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 744.58 | 25,968.74 | |
| | 710 | School Sponsored Extracurricular Activities | | | | |
| | | 34XX | Extracurricular - Activities | | | |
| | | | 2XX Personal Services - Employee Benefits | 3,851.62 | 3,039.04 | |
| | 720 | School Sponsored Athletics | | | | |
| | | 35XX | Extracurricular - Athletics | | | |
| | | | 2XX Personal Services - Employee Benefits | 29,536.48 | 25,629.28 | |
| | 820 | Civic Services | | | | |
| | | 33XX | Community Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 2.32 | 0.00 | |
| | 890 | Other Community Services | | | | |
| | | 33XX | Community Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 19.35 | 64.30 | |
| | 920 | Enterprise or Internal Service Programs | | | | |
| | | 32XX | Enterprise Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 6,390.58 | 12,833.45 | |
| | 999 | Undistributed | | | | |
| | | 9999 | Undistributed | | | |
| | | | 892 Material Prior Period Expenditure Adjustments | 13,551.00 | 0.00 | |
| 176 | 1XX Regular Education Programs - Elementary/Secondary | | | | | |
| | | 1XXX | Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 408.32 | 0.00 | |
| 178 | SRI Grant 2018-19 | | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | | |
| | | 1XXX | Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 0.00 | 308.41 | |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>700,000.00</u> | <u>770,000.00</u> | |



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Schedule Of Changes Worksheet

Fund Code 14

| | | | | | | |
|--|------|----------------|------|------|--|----------------|
| Beginning Fund Balance | | | | | | 53,116.82 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 770,000.00 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 770,000.00 (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | | 0.00 |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | | 0.00 |
| | | | | | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 53,116.82 (5) |



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

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | Fund Code 15 |
|--|---|-------------------|
| PRC | Revenue | 2019 Value |
| 105 | BHS Support To Students | |
| | 1900 Other Revenue from Local Sources | 4,125.00 |
| 130 | Title I, Part A, School Support 2017-2018 | |
| | 4200 Title I, Part A, Improving Basic Programs | 15,299.00 |
| 132 | Title I School Improvement Support 2018-2019 | |
| | 4200 Title I, Part A, Improving Basic Programs | 22,500.00 |
| 374 | CTE | |
| | 3900 State Career & Technical Ed Entitlement | 14,486.00 |
| 478 | Carl Perkins (Federal Vo-Ed)-Basic Grant 2017-2018 | |
| | 4510 Carl Perkins (Federal Vo-Ed) - Basic Grant | 259.54 |
| | 6100 Material Prior Period Revenue Adjustments | 58.98 |
| 479 | Carl Perkins Basic Grant 2018-2019 | |
| | 4510 Carl Perkins (Federal Vo-Ed) - Basic Grant | 65,239.07 |
| 550 | Heritage Project | |
| | 1900 Other Revenue from Local Sources | 4,359.64 |
| 702 | Graduation Matters - Fundraising | |
| | 1900 Other Revenue from Local Sources | 100.00 |
| 784 | Athletic Dept Pepsi Money | |
| | 1900 Other Revenue from Local Sources | 1,514.07 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>127,941.30</u> |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | Fund Code 15 | |
|---|---|---|---------------------|--------------|------------------|
| PRC | Program | Function | Object | 2018 Value | 2019 Value |
| 105 | BHS Support To Students | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 21XX Support Services - Students | | | | |
| | | 6XX Supplies and Materials | | | 3,289.81 |
| | | | 105 Subtotal | | <u>3,289.81</u> |
| 130 | Title I, Part A, School Support 2017-2018 | | | | |
| | 420 Title I, Part A, Improving Basic Programs | | | | |
| | 1XXX Instruction | | | | |
| | | 6XX Supplies and Materials | | | 15,298.47 |
| | | | 130 Subtotal | | <u>15,298.47</u> |
| 132 | Title I School Improvement Support 2018-2019 | | | | |
| | 420 Title I, Part A, Improving Basic Programs | | | | |
| | 221X Improvement of Instruction Services | | | | |
| | | 3XX Purchased Professional and Technical Services | | | 22,500.00 |
| | | | 132 Subtotal | | <u>22,500.00</u> |



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

| PRC | Program | Function | Object | 2018 Value | 2019 Value |
|--|------------------------------------|---|---|------------|-------------------|
| 374 | CTE | | | | |
| | 391 | State Career & Technical Ed Entitlement - Agriculture | | | |
| | | 1XXX Instruction | | | |
| | | | 6XX Supplies and Materials | | 1,702.52 |
| | 392 | State Career & Technical Ed Entitlement - Business | | | |
| | | 1XXX Instruction | | | |
| | | | 6XX Supplies and Materials | | 3,945.31 |
| | 395 | State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts | | | |
| | | 1XXX Instruction | | | |
| | | | 6XX Supplies and Materials | | 3,997.91 |
| | | | 374 Subtotal | | 9,645.74 |
| 479 | Carl Perkins Basic Grant 2018-2019 | | | | |
| | 451 | Carl Perkins (Federal Vo-Ed) - Basic Grant | | | |
| | | 1XXX Instruction | | | |
| | | | 5XX Other Purchased Services | | 5,722.66 |
| | | | 6XX Supplies and Materials | | 34,516.48 |
| | | | 7XX Property and Equipment Acquisition | | 24,999.93 |
| | | | 479 Subtotal | | 65,239.07 |
| 550 | Heritage Project | | | | |
| | 1XX | Regular Education Programs - Elementary/Secondary | | | |
| | | 25XX Support Services - Business | | | |
| | | | 3XX Purchased Professional and Technical Services | | 450.00 |
| | | | 6XX Supplies and Materials | | 2,979.44 |
| | | | 550 Subtotal | | 3,429.44 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | 119,402.53 |

Schedule Of Changes Worksheet Fund Code 15

| | | | | | | |
|--|------|----------------|--------|------|------------|-----|
| Beginning Fund Balance | | | | | 156,694.91 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 127,941.30 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 119,402.53 | (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 | 260.00 | (4b) | -260.00 | |
| | | | | | -260.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 164,973.68 | (5) |



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Project Reporter Summaries

| Project Reporter | Revenues | Expenditures | Difference |
|--|-------------------|---------------------|-------------------|
| 105 BHS Support To Students | 4,125.00 | 3,289.81 | 835.19 |
| 130 Title I, Part A, School Support 2017-2018 | 15,299.00 | 15,298.47 | 0.53 |
| 132 Title I School Improvement Support 2018-2019 | 22,500.00 | 22,500.00 | 0.00 |
| 374 CTE | 14,486.00 | 9,645.74 | 4,840.26 |
| 478 Carl Perkins (Federal Vo-Ed)-Basic Grant 2017-2018 | 318.52 | 0.00 | 318.52 |
| 479 Carl Perkins Basic Grant 2018-2019 | 65,239.07 | 65,239.07 | 0.00 |
| 550 Heritage Project | 4,359.64 | 3,429.44 | 930.20 |
| 702 Graduation Matters - Fundraising | 100.00 | 0.00 | 100.00 |
| 784 Athletic Dept Pepsi Money | 1,514.07 | 0.00 | 1,514.07 |
| Total | 127,941.30 | 119,402.53 | 8,538.77 |



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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 | | 2018 Value | 2019 Value |
| | 1111 District Levy - Real Property | | 33.74 | 0.68 |
| | 1190 Penalties and Interest on Taxes | | 8.33 | 0.92 |
| | 6100 Material Prior Period Revenue Adjustments | | 19.35 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | 61.42 | 1.60 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | Fund Code 17 | |
|--|---------|----------|--------|--------------|-------------|
| PRC | Program | Function | Object | 2018 Value | 2019 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 | | | | | | 3,929.62 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 1.60 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 0.00 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | | |
| | This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | | |
| | This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 | |
| | | | | | | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 3,931.22 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

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

| PRC | Revenue | 2018 Value | 2019 Value |
|--|--|--------------|-------------|
| | 6100 Material Prior Period Revenue Adjustments | 38.90 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 38.90 | 0.00 |

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

| PRC | Program | Function | Object | 2018 Value | 2019 Value |
|--|---|----------|---------------------------------|---------------|---------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 26XX Operation and Maintenance of Plant Services | | | | |
| | | | 4XX Purchased Property Services | 203.84 | 187.63 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 203.84 | 187.63 |

Schedule Of Changes Worksheet

Fund Code 20

| | | |
|--|----------|------|
| Beginning Fund Balance | 7,367.07 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 0.00 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 187.63 | (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 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 7,179.44 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

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

| PRC | Revenue | 2018 Value | 2019 Value |
|--|---|---------------------|---------------------|
| 1510 | Interest Earnings | 0.00 | 28,013.91 |
| 1900 | Other Revenue from Local Sources | 132,893.16 | 375.00 |
| 4820 | Federal Impact Aid | 5,339,779.67 | 5,019,515.94 |
| 6100 | Material Prior Period Revenue Adjustments | 142,014.17 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 5,614,687.00 | 5,047,904.85 |

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

| PRC | Program | Function | Object | 2018 Value | 2019 Value |
|--|---------|----------|---|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary | | | | | |
| 1XXX Instruction | | | | | |
| | | | 1XX Personal Services - Salaries | 51,853.49 | 57,824.33 |
| | | | 2XX Personal Services - Employee Benefits | 3,337.73 | 725.76 |
| | | | 3XX Purchased Professional and Technical Services | 0.00 | 2,704.40 |
| | | | 5XX Other Purchased Services | 27,964.73 | 46,793.37 |
| | | | 6XX Supplies and Materials | 150,672.75 | 54,334.15 |
| 21XX Support Services - Students | | | | | |
| | | | 1XX Personal Services - Salaries | 21,353.97 | 0.00 |
| | | | 2XX Personal Services - Employee Benefits | 99.07 | 0.61 |
| | | | 3XX Purchased Professional and Technical Services | 4,050.00 | 0.00 |
| | | | 5XX Other Purchased Services | 204.60 | 935.75 |
| | | | 6XX Supplies and Materials | 3,185.69 | 9,508.48 |
| 221X Improvement of Instruction Services | | | | | |
| | | | 1XX Personal Services - Salaries | 5,556.02 | 0.00 |
| | | | 2XX Personal Services - Employee Benefits | 1,814.32 | 52.43 |
| | | | 3XX Purchased Professional and Technical Services | 1,439.16 | 5,042.04 |
| | | | 5XX Other Purchased Services | 15,733.87 | 11,930.98 |
| | | | 6XX Supplies and Materials | 7,269.58 | 6,610.29 |
| 222X Educational Media Services | | | | | |
| | | | 1XX Personal Services - Salaries | 36,547.34 | 2,000.00 |
| | | | 2XX Personal Services - Employee Benefits | 6,606.48 | 6,796.57 |
| | | | 3XX Purchased Professional and Technical Services | 1,333.00 | 12.50 |
| | | | 5XX Other Purchased Services | 1,843.69 | 528.03 |
| | | | 6XX Supplies and Materials | 97,461.40 | 67,156.20 |
| | | | 810 Dues and Fees | 127.34 | 62.50 |
| 23XX Support Services - General Administration | | | | | |
| | | | 1XX Personal Services - Salaries | 63,845.27 | 66,861.98 |
| | | | 2XX Personal Services - Employee Benefits | 10,859.27 | 13,935.40 |
| | | | 3XX Purchased Professional and Technical Services | 12,466.10 | 9,005.25 |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 26 | |
|---|---------|----------|--|------------|--------------|--|
| PRC | Program | Function | Object | 2018 Value | 2019 Value | |
| | | | 5XX Other Purchased Services | 71,320.73 | 79,907.54 | |
| | | | 6XX Supplies and Materials | 9,570.14 | 10,358.37 | |
| | | | 810 Dues and Fees | 5,996.14 | 7,773.55 | |
| | | | 8XX Other Expenditures | 3,572.50 | 3,755.50 | |
| | | | 24XX Support Services - School Administration | | | |
| | | | 1XX Personal Services - Salaries | 41,859.52 | 251,041.36 | |
| | | | 2XX Personal Services - Employee Benefits | 11,637.98 | 36,329.46 | |
| | | | 3XX Purchased Professional and Technical Services | 8,523.92 | 16,983.72 | |
| | | | 5XX Other Purchased Services | 16,062.57 | 14,538.69 | |
| | | | 6XX Supplies and Materials | 27,062.86 | 38,773.03 | |
| | | | 810 Dues and Fees | 1,978.74 | 1,100.00 | |
| | | | 25XX Support Services - Business | | | |
| | | | 1XX Personal Services - Salaries | 53,626.98 | 53,798.78 | |
| | | | 2XX Personal Services - Employee Benefits | 9,180.79 | 9,523.58 | |
| | | | 3XX Purchased Professional and Technical Services | 18,453.54 | 20,114.53 | |
| | | | 5XX Other Purchased Services | 19,159.44 | 22,426.00 | |
| | | | 6XX Supplies and Materials | 14,435.49 | 12,798.54 | |
| | | | 810 Dues and Fees | 189.85 | 62.50 | |
| | | | 26XX Operation and Maintenance of Plant Services | | | |
| | | | 1XX Personal Services - Salaries | 337,815.94 | 297,067.66 | |
| | | | 2XX Personal Services - Employee Benefits | 44,524.37 | 35,977.27 | |
| | | | 3XX Purchased Professional and Technical Services | 16,384.63 | 5,904.43 | |
| | | | 440 Bldg & Grounds Repair and Main Services | 32,999.42 | 32,658.99 | |
| | | | 4XX Purchased Property Services | 250,103.56 | 220,288.36 | |
| | | | 5XX Other Purchased Services | 861.48 | 671.94 | |
| | | | 6XX Supplies and Materials | 63,515.94 | 61,592.07 | |
| | | | 7XX Property and Equipment Acquisition | 0.00 | 21,150.00 | |
| | | | 810 Dues and Fees | 391.50 | 226.75 | |
| | | | 27XX Student Transportation Services | | | |
| | | | 1XX Personal Services - Salaries | 8,824.57 | 0.00 | |
| | | | 2XX Personal Services - Employee Benefits | 12,436.80 | 27,257.36 | |
| | | | 3XX Purchased Professional and Technical Services | 0.00 | 913.05 | |
| | | | 4XX Purchased Property Services | 5,731.59 | 17,217.58 | |
| | | | 5XX Other Purchased Services | 143.25 | 2,403.32 | |
| | | | 6XX Supplies and Materials | 38,112.53 | 33,445.79 | |
| | | | 7XX Property and Equipment Acquisition | 2,250.00 | 0.00 | |
| | | | 4XXX Facilities Acquisition and Construction Services | | | |
| | | | 7XX Property and Equipment Acquisition | 0.00 | 6,647.00 | |
| | | | 280 Special Education - Local and State | | | |
| | | | 1XXX Instruction | | | |
| | | | 1XX Personal Services - Salaries | 211.06 | 0.00 | |
| | | | 2XX Personal Services - Employee Benefits | 1.10 | 0.00 | |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 26 | |
|---|--|---|---|------------|--------------|--|
| PRC | Program | Function | Object | 2018 Value | 2019 Value | |
| | | | 3XX Purchased Professional and Technical Services | 1,677.34 | 0.00 | |
| | | | 5XX Other Purchased Services | 1,946.60 | 658.67 | |
| | | | 6XX Supplies and Materials | 0.00 | 1,127.79 | |
| | | | 810 Dues and Fees | 288.75 | 0.00 | |
| | | 21XX Support Services - Students | | | | |
| | | | 2XX Personal Services - Employee Benefits | 0.00 | 0.77 | |
| | | | 3XX Purchased Professional and Technical Services | 0.00 | 1,525.00 | |
| | | 26XX Operation and Maintenance of Plant Services | | | | |
| | | | 4XX Purchased Property Services | 900.00 | 825.00 | |
| | | 27XX Student Transportation Services | | | | |
| | | | 2XX Personal Services - Employee Benefits | 0.00 | 2,782.97 | |
| 390 | State Career & Technical Ed Entitlement - Undistributed | | | | | |
| | | 1XXX Instruction | | | | |
| | | | 2XX Personal Services - Employee Benefits | 24,442.02 | 0.00 | |
| | | | 6XX Supplies and Materials | 2,084.19 | 1,863.24 | |
| 413 | Title VII Indian Education | | | | | |
| | | 221X Improvement of Instruction Services | | | | |
| | | | 5XX Other Purchased Services | 0.00 | 1,119.12 | |
| | | 24XX Support Services - School Administration | | | | |
| | | | 1XX Personal Services - Salaries | 10,505.35 | 11,391.33 | |
| | | | 2XX Personal Services - Employee Benefits | 49.41 | 43.61 | |
| | | | 5XX Other Purchased Services | 0.00 | 346.68 | |
| 710 | School Sponsored Extracurricular Activities | | | | | |
| | | 34XX Extracurricular - Activities | | | | |
| | | | 1XX Personal Services - Salaries | 25,500.47 | 18,946.86 | |
| | | | 2XX Personal Services - Employee Benefits | 3,175.80 | 960.46 | |
| | | | 5XX Other Purchased Services | 37,457.43 | 40,939.12 | |
| | | | 6XX Supplies and Materials | 51.28 | 1,213.98 | |
| 720 | School Sponsored Athletics | | | | | |
| | | 35XX Extracurricular - Athletics | | | | |
| | | | 1XX Personal Services - Salaries | 143,599.96 | 125,545.71 | |
| | | | 2XX Personal Services - Employee Benefits | 6,655.13 | 4,802.42 | |
| | | | 3XX Purchased Professional and Technical Services | 12,212.00 | 9,692.83 | |
| | | | 4XX Purchased Property Services | 17,955.96 | 1,579.95 | |
| | | | 5XX Other Purchased Services | 230,460.54 | 242,474.24 | |
| | | | 6XX Supplies and Materials | 53,690.11 | 50,445.19 | |
| | | | 7XX Property and Equipment Acquisition | 11,000.00 | 5,895.00 | |
| | | | 810 Dues and Fees | 6,340.00 | 7,900.00 | |
| 820 | Civic Services | | | | | |
| | | 33XX Community Services | | | | |
| | | | 1XX Personal Services - Salaries | 28.50 | 0.00 | |
| | | | 2XX Personal Services - Employee Benefits | 0.10 | 0.00 | |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 26 | |
|---|-------------------------------------|--|---|------------|--------------|--|
| PRC | Program | Function | Object | 2018 Value | 2019 Value | |
| | | | 5XX Other Purchased Services | 1,552.23 | 769.59 | |
| | | | 6XX Supplies and Materials | 1,870.55 | 2,931.33 | |
| | 890 Other Community Services | | | | | |
| | | 33XX Community Services | | | | |
| | | | 1XX Personal Services - Salaries | 237.38 | 330.00 | |
| | | | 2XX Personal Services - Employee Benefits | 27.95 | 1.59 | |
| | | | 5XX Other Purchased Services | 448.21 | 145.10 | |
| | | | 6XX Supplies and Materials | 126.73 | 30.11 | |
| | 999 Undistributed | | | | | |
| | | 61XX Operating Transfers to Other Funds | | | | |
| | | | 910 Operating Transfers to Other Funds | 242,250.00 | 49,850.00 | |
| | | 9999 Undistributed | | | | |
| | | | 892 Material Prior Period Expenditure Adjustments | 14,205.00 | 0.00 | |
| 081 | James Evans | | | | | |
| | | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 23XX Support Services - General Administration | | | | |
| | | | 5XX Other Purchased Services | 1,809.94 | 475.46 | |
| 082 | Donna Yellow Owl | | | | | |
| | | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 23XX Support Services - General Administration | | | | |
| | | | 5XX Other Purchased Services | 936.94 | 2,245.38 | |
| 083 | James Running Fisher | | | | | |
| | | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 23XX Support Services - General Administration | | | | |
| | | | 5XX Other Purchased Services | 2,237.13 | 1,045.22 | |
| 084 | Brian Gallup | | | | | |
| | | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 23XX Support Services - General Administration | | | | |
| | | | 5XX Other Purchased Services | 3,339.72 | 3,416.33 | |
| 085 | Rae Tall Whiteman Armstrong | | | | | |
| | | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 23XX Support Services - General Administration | | | | |
| | | | 5XX Other Purchased Services | 1,138.74 | 2,681.90 | |
| 086 | Jess Edwards | | | | | |
| | | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 23XX Support Services - General Administration | | | | |
| | | | 5XX Other Purchased Services | 927.77 | 2,005.93 | |
| 087 | Wendy Bremner | | | | | |
| | | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 23XX Support Services - General Administration | | | | |
| | | | 5XX Other Purchased Services | 1,062.23 | 2,160.95 | |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 26 | |
|--|---|---|--------|--|---------------------|---------------------|
| PRC | Program | Function | Object | | 2018 Value | 2019 Value |
| 088 | Kristy Bullshoe | | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | | |
| | 23XX Support Services - General Administration | | | | | |
| | | 5XX Other Purchased Services | | | 1,270.66 | 1,430.92 |
| 092 | Sports Complex | | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | | |
| | 4XXX Facilities Acquisition and Construction Services | | | | | |
| | | 7XX Property and Equipment Acquisition | | | 0.00 | 98,729.12 |
| 176 | | | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | | |
| | 1XXX Instruction | | | | | |
| | | 1XX Personal Services - Salaries | | | 2,414.00 | 0.00 |
| | | 2XX Personal Services - Employee Benefits | | | 350.61 | 0.00 |
| | | 5XX Other Purchased Services | | | 606.55 | 0.00 |
| | | 6XX Supplies and Materials | | | 16,156.73 | 0.00 |
| 177 | | | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | | |
| | 1XXX Instruction | | | | | |
| | | 5XX Other Purchased Services | | | 1,456.88 | 0.00 |
| 178 | SRI Grant 2018-19 | | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | | |
| | 1XXX Instruction | | | | | |
| | | 1XX Personal Services - Salaries | | | 0.00 | 1,804.00 |
| | | 2XX Personal Services - Employee Benefits | | | 0.00 | 9.64 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | <u>2,537,010.69</u> | <u>2,407,670.25</u> |

Schedule Of Changes Worksheet

Fund Code 26

| | | | | | | |
|--|------|----------------|------|------|--|-------------------|
| Beginning Fund Balance | | | | | | 9,367,329.58 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 5,047,904.85 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 2,407,670.25 (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) | | | | | | 12,007,564.18 (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | Fund Code 29 | |
|--|--|--|------------------|------------------|
| PRC | Revenue | | 2018 Value | 2019 Value |
| | 1925 Innovative Education Payment | | 48.33 | 19.67 |
| | 3460 Montana Oil and Gas Tax | | 13,864.99 | 11,085.59 |
| | 6100 Material Prior Period Revenue Adjustments | | 913.87 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | 14,827.19 | 11,105.26 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | Fund Code 29 | |
|--|---------|----------|--------|--------------|-------------|
| PRC | Program | Function | Object | 2018 Value | 2019 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 | | | | | | 203,541.23 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 11,105.26 | (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) | | | | | | 214,646.49 | (5) |



Trustees' Financial Summary

FY2018-19

Submit ID: 0401-16426137

18 Glacier County

0401 Browning H S

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 | 2018 Value | 2019 Value |
|--|--|-------------------|-------------------|
| 1111 | District Levy - Real Property | 109,532.59 | 95,996.10 |
| 1112 | District Levy - Personal Property | 131,639.32 | 135,905.89 |
| 1114 | District Levy - Pers Prop/Mobile Homes | 1,372.30 | 925.26 |
| 1190 | Penalties and Interest on Taxes | 1,265.59 | 1,182.34 |
| 1530 | Net Increase (Decrease) in the Fair Value of Investments | -1,556.00 | 0.00 |
| 5300 | Operating Transfers from Other Funds | 242,250.00 | 49,850.00 |
| 6100 | Material Prior Period Revenue Adjustments | 321.99 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>484,825.79</u> | <u>283,859.59</u> |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

| PRC | Program | Function | Object | 2018 Value | 2019 Value |
|--|---------|----------|---|-------------------|-------------------|
| 1XX Regular Education Programs - Elementary/Secondary | | | | | |
| 51XX General Obligation Bonds, Special Assessments and Interest | | | | | |
| | | | 840 Principal On Debt | 380,000.00 | 195,000.00 |
| | | | 850 Interest on Debt | 111,393.76 | 101,981.26 |
| | | | 860 Agent Fees/Issuance Costs | 2,600.00 | 2,600.00 |
| 999 Undistributed | | | | | |
| 9999 Undistributed | | | | | |
| | | | 892 Material Prior Period Expenditure Adjustments | 0.00 | 750.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>493,993.76</u> | <u>300,331.26</u> |

Schedule Of Changes Worksheet

Fund Code 50

| | | |
|--|------------|------|
| Beginning Fund Balance | -11,417.98 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 283,859.59 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 300,331.26 | (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) | -27,889.65 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | Fund Code 61 | |
|--|--|--|------------------|-------------|
| PRC | Revenue | | 2018 Value | 2019 Value |
| 096 | | | | |
| | 1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes | | 225.26 | 0.00 |
| | 1190 Penalties and Interest on Taxes | | 34.24 | 0.00 |
| | 1900 Other Revenue from Local Sources | | 159.39 | 0.00 |
| 348 | | | | |
| | 5301 School Safety and Security Transfer | | 13,741.75 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | 14,160.64 | 0.00 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | Fund Code 61 | |
|--|---|---|--|------------------|-----------------|
| PRC | Program | Function | Object | 2018 Value | 2019 Value |
| 010 | School Safety | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 4XXX Facilities Acquisition and Construction Services | | | |
| | | | 6XX Supplies and Materials | 0.00 | 2,714.65 |
| 910 | | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 4XXX Facilities Acquisition and Construction Services | | | |
| | | | 7XX Property and Equipment Acquisition | 13,741.75 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 13,741.75 | 2,714.65 |

| Schedule Of Changes Worksheet | | | | | | Fund Code 61 | |
|--|-----------|------|----------------|------|------|--------------|-----|
| Beginning Fund Balance | | | | | | 35,000.48 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 0.00 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 2,714.65 | (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) | | | | | | 32,285.83 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

74 - Purchasing Internal Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 74

| PRC | Revenue | 2018 Value | 2019 Value |
|--|---------------------------------------|------------|------------|
| | 1900 Other Revenue from Local Sources | 46,369.14 | 63,386.93 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 46,369.14 | 63,386.93 |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 74

| PRC | Program | Function | Object | 2018 Value | 2019 Value |
|--|--|---------------------------------|---|------------|------------|
| | 920 Enterprise or Internal Service Programs | | | | |
| | | 32XX Enterprise Services | | | |
| | | | 1XX Personal Services - Salaries | 27,439.53 | 1,960.00 |
| | | | 2XX Personal Services - Employee Benefits | 24,250.85 | 6,881.34 |
| | | | 4XX Purchased Property Services | 4,760.31 | 1,588.16 |
| | | | 6XX Supplies and Materials | 9,833.00 | 0.00 |
| | 999 Undistributed | | | | |
| | | 9999 Undistributed | | | |
| | | | 892 Material Prior Period Expenditure Adjustments | 1,666.00 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 67,949.69 | 10,429.50 |

Schedule Of Changes Worksheet

Fund Code 74

| | | |
|--|------------|------|
| Beginning Fund Balance | -11,292.00 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 63,386.93 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 10,429.50 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4a) |
| | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4b) |
| | 0.00 | |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 41,665.43 | (5) |



Trustees' Financial Summary

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0401 Browning H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

78 - Self Insurance Fund - Health

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

| PRC | Revenue | 2018 Value | 2019 Value |
|--|---|---------------------|---------------------|
| 1900 | Other Revenue from Local Sources | 4,499,366.00 | 4,453,453.00 |
| 6100 | Material Prior Period Revenue Adjustments | 1,077,278.90 | -264,174.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>5,576,644.90</u> | <u>4,189,279.00</u> |

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

| PRC | Program | Function | Object | 2018 Value | 2019 Value |
|--|---------|----------|------------------------------|---------------------|---------------------|
| 920 Enterprise or Internal Service Programs | | | | | |
| 32XX Enterprise Services | | | | | |
| | | | 5XX Other Purchased Services | 4,279,801.00 | 4,409,987.00 |
| | | | 8XX Other Expenditures | 1,125.00 | 180,541.18 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>4,280,926.00</u> | <u>4,590,528.18</u> |

Schedule Of Changes Worksheet

Fund Code 78

| | | |
|--|--------------|------|
| Beginning Fund Balance | 2,185,308.00 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 4,189,279.00 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 4,590,528.18 | (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) | 1,784,058.82 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

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

| PRC | Revenue | 2018 Value | 2019 Value |
|--|--|-------------------|-------------------|
| | 1700 Student Extracurricular Activity Receipts | 317,898.74 | 292,774.44 |
| | 6100 Material Prior Period Revenue Adjustments | 0.00 | -23,294.70 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>317,898.74</u> | <u>269,479.74</u> |

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

| PRC | Program | Function | Object | 2018 Value | 2019 Value |
|--|--|--|-----------------------------|-------------------|-------------------|
| | 7XX Extracurricular Athletics and Activities | | | | |
| | | 3XXX Operation of Non-Educational Services | | | |
| | | | XXX Student Extracurricular | 257,759.51 | 250,085.04 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>257,759.51</u> | <u>250,085.04</u> |

Schedule Of Changes Worksheet Fund Code 84

| | | | | | | |
|--|------|----------------|------|------|------------|-----|
| Beginning Fund Balance | | | | | 303,157.86 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 269,479.74 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 250,085.04 | (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 | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 | |
| | | | | | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 322,552.56 | (5) |



Trustees' Financial Summary

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0401 Browning H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | | Fund Code 85 | |
|--|--|---|--|--------------|------------|
| PRC | Revenue | | | 2018 Value | 2019 Value |
| | 6100 | Material Prior Period Revenue Adjustments | | 266.09 | 0.00 |
| 701 | Randy Johnson Academic Achievement | | | | |
| | 1900 | Other Revenue from Local Sources | | 0.00 | 850.00 |
| 704 | GEorge McNabb Scholarship | | | | |
| | 1900 | Other Revenue from Local Sources | | 0.00 | 100.00 |
| 706 | Randy Johnson - You Did It | | | | |
| | 1900 | Other Revenue from Local Sources | | 0.00 | 700.00 |
| 707 | Roy McNabb Scholarship | | | | |
| | 1900 | Other Revenue from Local Sources | | 0.00 | 100.00 |
| 712 | McKay Scolarship | | | | |
| | 1900 | Other Revenue from Local Sources | | 0.00 | 500.00 |
| 726 | Banner Scholarship | | | | |
| | 1900 | Other Revenue from Local Sources | | 500.00 | 0.00 |
| 750 | Rising Wolf Scholarship | | | | |
| | 1900 | Other Revenue from Local Sources | | 2,000.00 | 0.00 |
| 751 | Back to the Sixties | | | | |
| | 1900 | Other Revenue from Local Sources | | 0.00 | 500.00 |
| 755 | Pepsi Scholarship | | | | |
| | 1900 | Other Revenue from Local Sources | | 0.00 | 3,000.00 |
| 758 | Lynn D. Rosenberger Memorial Scholarship | | | | |
| | 1900 | Other Revenue from Local Sources | | 0.00 | 2,300.00 |
| 759 | Cut Ban Tire - Overcoming Obstacles or Hardship | | | | |
| | 1900 | Other Revenue from Local Sources | | 0.00 | 400.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | | 2,766.09 | 8,450.00 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | Fund Code 85 | |
|---|---|--------------------------------|--------------------------|--------------|------------|
| PRC | Program | Function | Object | 2018 Value | 2019 Value |
| 701 | Randy Johnson Academic Achievement | | | | |
| | 8XX Community Services Programs | | | | |
| | | 33XX Community Services | | | |
| | | | 870 Student Scholarships | 0.00 | 850.00 |
| 704 | GEorge McNabb Scholarship | | | | |
| | 8XX Community Services Programs | | | | |
| | | 33XX Community Services | | | |
| | | | 870 Student Scholarships | 0.00 | 100.00 |



Trustees' Financial Summary

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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 85 | |
|---|------------------------------------|----------|--------------------------|------------|--------------|--|
| PRC | Program | Function | Object | 2018 Value | 2019 Value | |
| 706 | Randy Johnson - You Did It | | | | | |
| | 8XX Community Services Programs | | | | | |
| | 33XX Community Services | | | | | |
| | | | 870 Student Scholarships | 0.00 | 700.00 | |
| 707 | Roy McNabb Scholarship | | | | | |
| | 8XX Community Services Programs | | | | | |
| | 33XX Community Services | | | | | |
| | | | 870 Student Scholarships | 0.00 | 100.00 | |
| 712 | McKay Sclarship | | | | | |
| | 8XX Community Services Programs | | | | | |
| | 33XX Community Services | | | | | |
| | | | 870 Student Scholarships | 0.00 | 500.00 | |
| 719 | Booster Club | | | | | |
| | 8XX Community Services Programs | | | | | |
| | 33XX Community Services | | | | | |
| | | | 870 Student Scholarships | 300.00 | 1,000.00 | |
| 720 | | | | | | |
| | 8XX Community Services Programs | | | | | |
| | 33XX Community Services | | | | | |
| | | | 870 Student Scholarships | 150.00 | 0.00 | |
| 723 | | | | | | |
| | 8XX Community Services Programs | | | | | |
| | 33XX Community Services | | | | | |
| | | | 870 Student Scholarships | 2,250.00 | 0.00 | |
| 724 | | | | | | |
| | 8XX Community Services Programs | | | | | |
| | 33XX Community Services | | | | | |
| | | | 870 Student Scholarships | 1,000.00 | 0.00 | |
| 726 | Banner Scholarship | | | | | |
| | 8XX Community Services Programs | | | | | |
| | 33XX Community Services | | | | | |
| | | | 870 Student Scholarships | 250.00 | 500.00 | |
| 731 | National Honor Society Scholarship | | | | | |
| | 8XX Community Services Programs | | | | | |
| | 33XX Community Services | | | | | |
| | | | 870 Student Scholarships | 0.00 | 2,500.00 | |
| 750 | Rising Wolf Scholarship | | | | | |
| | 8XX Community Services Programs | | | | | |
| | 33XX Community Services | | | | | |
| | | | 870 Student Scholarships | 0.00 | 1,500.00 | |



Trustees' Financial Summary

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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | Fund Code 85 | |
|--|---|-------------------------|--------------------------|--------------|------------|
| PRC | Program | Function | Object | 2018 Value | 2019 Value |
| 751 | Back to the Sixties | | | | |
| | 8XX Community Services Programs | | | | |
| | | 33XX Community Services | | | |
| | | | 870 Student Scholarships | 0.00 | 1,000.00 |
| 752 | Albert Vaile Memorial Science Scholarship | | | | |
| | 8XX Community Services Programs | | | | |
| | | 33XX Community Services | | | |
| | | | 870 Student Scholarships | 0.00 | 500.00 |
| 754 | Kittson Memoria | | | | |
| | 8XX Community Services Programs | | | | |
| | | 33XX Community Services | | | |
| | | | 870 Student Scholarships | 0.00 | 300.00 |
| 755 | Pepsi Scholarship | | | | |
| | 8XX Community Services Programs | | | | |
| | | 33XX Community Services | | | |
| | | | 870 Student Scholarships | 0.00 | 3,000.00 |
| 756 | George Bird Grinnell Native American Foundation Scholarship | | | | |
| | 8XX Community Services Programs | | | | |
| | | 33XX Community Services | | | |
| | | | 870 Student Scholarships | 4,000.00 | 4,000.00 |
| 758 | Lynn D. Rosenberger Memorial Scholarship | | | | |
| | 8XX Community Services Programs | | | | |
| | | 33XX Community Services | | | |
| | | | 870 Student Scholarships | 0.00 | 2,000.00 |
| 759 | Cut Ban Tire - Overcoming Obstacles or Hardship | | | | |
| | 8XX Community Services Programs | | | | |
| | | 33XX Community Services | | | |
| | | | 870 Student Scholarships | 0.00 | 400.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 7,950.00 | 18,950.00 |



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Schedule Of Changes Worksheet

Fund Code 85

| | | | | | | |
|--|------|----------------|------|------|--|---------------|
| Beginning Fund Balance | | | | | | 90,114.66 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 8,450.00 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 18,950.00 (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) | | | | | | 79,614.66 (5) |



Trustees' Financial Summary

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Detail Expenditure

| Fund | Account | Description | 2018 Value | 2019 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 | 205,704.73 | 221,867.63 |
| XX | 39X 1XXX 112 | Certified Teacher Staff Salaries | 148,917.01 | 152,950.84 |
| XX | 427 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 432 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 451 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 452 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 456 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 457 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 458 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | XXX 1XXX 112 | Certified Teacher Staff Salaries | 1,526,379.93 | 1,650,404.76 |
| XX | XXX 1XXX 640 | Textbooks and Other Printed Materials - No On-line Services | 92,349.74 | 4,510.93 |
| XX | XXX 1XXX 650 | Periodicals - Not On-Line Subscriptions | 0.00 | 0.00 |
| XX | XXX 26XX 41X | Energy Utility Services | 220,539.06 | 193,076.94 |
| 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 | 13,741.75 | 98,729.12 |
| XX | XXX 4XXX 73X | Major Equipment-New | 0.00 | 6,647.00 |
| 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 | 8,420.00 | 12,860.00 |
| 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 | 970.24 | 800.00 |
| XX | XXX XXXX 682 | Technology Supplies | 1,106.28 | 930.68 |
| XX | XXX XXXX 735 | Technology Equipment and Software | 0.00 | 0.00 |



Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

| | |
|---|------------|
| a. Instructional Block Grant Entitlement | 86,878.89 |
| b. Related Services Block Grant Entitlement | 28,959.63 |
| c. Total Entitlements Subject to Reversion | 115,838.52 |

Prorated Cooperative Cost Payments:

| | |
|---|------------|
| d. Related Services Block Grant Entitlement (paid to coop) | 0.00 |
| e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)] | 154,065.23 |
| f. Grand Total Allowable Special Education Expenditures (See attached worksheet) | 423,528.33 |
| 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 FY2021 Maximum Budget: 100%



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0401 Browning H S

Special Education Reversion

| Program | Function | Object | Fund 01 | Fund 13 | Fund 24 | Fund 25 | Fund 26 |
|---------------|----------|--------|------------|---------|---------|---------|----------|
| 280 | 1XXX | 1XX | 334,283.19 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 2XX | 70,873.96 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 658.67 |
| 280 | 1XXX | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 1,127.79 |
| 280 | 1XXX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 1XX | 147.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.77 |
| 280 | 21XX | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 1,525.00 |
| 280 | 21XX | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 1XX | 12,924.56 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 2XX | 1,987.39 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 62XX | 920 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Totals | | | 420,216.10 | 0.00 | 0.00 | 0.00 | 3,312.23 |

423,528.33

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 FY19 in TEAMS.



Trustees' Financial Summary

FY2018-19

Submit ID: 0401-16426137

18 Glacier County

0401 Browning H S

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

| Governmental | Beginning Balance | Adjust- ments | Additions | Removals | Ending Balance |
|---|------------------------------|--------------------------|------------------|-----------------|---------------------------|
| Land | 217,749.00 | 0.00 | 0.00 | 0.00 | 217,749.00 |
| Land Improvements | 2,971,859.00 | 0.00 | 0.00 | 0.00 | 2,971,859.00 |
| Buildings | 24,416,795.00 | 0.00 | 5,895.00 | 0.00 | 24,422,690.00 |
| Machinery and Equipment | 3,322,873.00 | 0.00 | 68,192.00 | 0.00 | 3,391,065.00 |
| Totals at Historical Cost | 30,929,276.00 | 0.00 | 74,087.00 | 0.00 | 31,003,363.00 |
| Governmental Activities, Capital Assets, Net of Accumulated Depreciation | 30,929,276.00 | 0.00 | 74,087.00 | 0.00 | 31,003,363.00 |

* 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 FY2019 | Governmental Activities | Business-Type Activities | Adjustments |
|--|------------------------------------|-------------------------------------|--------------------|
| Instruction (1XXX) | 149,457.00 | 0.00 | 0.00 |
| General Administration (23XX) | 284,202.00 | 0.00 | 0.00 |
| Operations and Maintenance (26XX) | 7,261.00 | 0.00 | 0.00 |
| Transportation (27XX) | 123,218.00 | 0.00 | 0.00 |
| Food Service (31XX) | 1,510.00 | 0.00 | 0.00 |
| Extracurricular (34XX, 35XX) | 7,133.00 | 0.00 | 0.00 |
| Unallocated | 76,161.00 | 0.00 | 0.00 |
| Total Depreciation for FY2019 | 648,942.00 | 0.00 | 0.00 |

*** Has comment.



Trustees' Financial Summary

FY2018-19

Submit ID: 0401-16426137

18 Glacier County

0401 Browning H S

Schedule of Changes in Long-Term Liabilities

| | (a) Beginning Balance 7/1/2018 | (b) New Debt & Other Additions | (c) Principal Payments | (d) Refunding & Other Reduction | (e) Ending Balance (6/30/2019) [a+b-c-d] | (f) Current Portion Due FY2020 | (g) Long-Term Portion Due FY2021 |
|----------------------------------|---|---|------------------------------|--|--|--|--|
| Governmental Activities * | | | | | | | |
| Compensated Absences | 150,804.00 | 10,429.00 | 0.00 | 0.00 | 161,233.00 | 0.00 | 161,233.00 |
| Other Post Employment Benefits | 49,998.50 | 0.00 | 0.00 | 4.50 | 49,994.00 | 0.00 | 49,994.00 |
| Total Governmental Activity | | | | | | | |
| Non-bond Long-Term Liabilities | 200,802.50 | 10,429.00 | 0.00 | 4.50 | 211,227.00 | 0.00 | 211,227.00 |
| Bond(s) | | | | | | | |
| 12/01/2007 | 1,235,000.00 | 0.00 | 225,000.00 | 0.00 | 1,010,000.00 | 235,000.00 | 775,000.00 |
| 12/01/2007 | 1,840,000.00 | 0.00 | 170,000.00 | 0.00 | 1,670,000.00 | 180,000.00 | 1,490,000.00 |
| Total Governmental Activity | | | | | | | |
| Bond Long-Term Liabilities | 3,075,000.00 | 0.00 | 395,000.00 | 0.00 | 2,680,000.00 | 415,000.00 | 2,265,000.00 |

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* 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

FY2018-19

Submit ID: 0401-16426137

18 Glacier County

0401 Browning H S

Net Pension Liability FY2019

| | <u>Beginning Balance</u> | <u>Additions</u> | <u>Reductions</u> | <u>Ending Balance</u> |
|---------------------|------------------------------|------------------|-------------------|-----------------------|
| Governmental | | | | |
| Net Pension - PERS | 1,539,335.00 | 134,377.00 | 0.00 | 1,673,712.00 |
| Net Pension - TRS | 3,689,758.00 | 872,474.00 | 0.00 | 4,562,232.00 |