



Trustees' Financial Summary

FY2023-24

Submit ID: 0401-79359938

18 Glacier County

0401 Browning H S

Due Date:

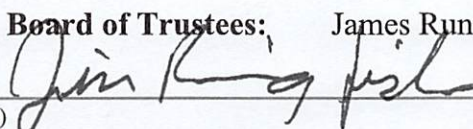
Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

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:	Sandra Rivas	Phone #:	(406) 338-2715
(Signature)	_____	(Date)	_____
Chair, Board of Trustees:	James Running Fisher		
(Signature)		(Date)	_____
County Superintendent	Lester Johnson		
(Signature)	_____	(Date)	_____

Software

Accounting Package: Black Mountain

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

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

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



Trustees' Financial Summary

FY2023-24

Submit ID: 0401-79359938

18 Glacier County

0401 Browning H S

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
060	Browning High School Donations	LOCAL		
102	After Prom Activities	LOCAL		
110	Montana Meth Project	STATE		
112	Society For Stem Research	STATE		
124	Title V, Part B, Subpart 1, Small Rural Schools (SRS)	FEDERAL		84.358A
204	School Support	STATE	018 0400 37 2024	84 010A
374	State Career & Technical Education - All Programs	STATE		State
422	Title IV, Part B, 21st Century Community Learning Centers	FEDERAL		84.287
482	Federal Carl Perkins (Career & Technical Education (CTE))	FEDERAL	018 0401	84.048A
550	Heritage Book Project	LOCAL		
784	Town Pump Scholarship Funds	LOCAL		

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Trustees' Financial Summary

FY2023-24

Submit ID: 0401-79359938

18 Glacier County

0401 Browning H S

Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Reserve Fund	School Food Services Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	421,644.99	465,212.48	725,119.81	
02	Taxes Receivable - Real and Personal (120-149)	163,345.70	193,419.56	90,653.79	
03	Taxes Receivable - Protested (150-159)	16,283.90	20,515.02	14,632.20	
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	601,274.59	679,147.06	830,405.80	
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)		1,390.57		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		1,390.57		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	179,629.60	213,934.58	105,285.99	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	421,644.99	463,821.91	725,119.81	
52	TOTAL FUND BALANCE/EQUITY	421,644.99	463,821.91	725,119.81	
53	TOTAL LIABILITIES AND FUND BALANCE	601,274.59	679,147.06	830,405.80	



Trustees' Financial Summary

FY2023-24

Submit ID: 0401-79359938

18 Glacier County

0401 Browning H S

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)	(5,362.52)	202,752.88	203,798.12	3,941.08
02	Taxes Receivable - Real and Personal (120-149)	5,195.42			978.42
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	26,865.49		201,315.04	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	26,698.39	202,752.88	405,113.16	4,919.50
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			71.00	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			71.00	
DEFERRED INFLOWS					
36	Deferred Inflows (680)	5,195.42		1,083.60	978.42
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	21,502.97	202,752.88	403,958.56	3,941.08
52	TOTAL FUND BALANCE/EQUITY	21,502.97	202,752.88	403,958.56	3,941.08
53	TOTAL LIABILITIES AND FUND BALANCE	26,698.39	202,752.88	405,113.16	4,919.50



Trustees' Financial Summary

FY2023-24

Submit ID: 0401-79359938

18 Glacier County

0401 Browning H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	67,491.13		2,666.36	
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	67,491.13		2,666.36	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
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	67,491.13		2,666.36	
52	TOTAL FUND BALANCE/EQUITY	67,491.13		2,666.36	
53	TOTAL LIABILITIES AND FUND BALANCE	67,491.13		2,666.36	



Trustees' Financial Summary

FY2023-24

Submit ID: 0401-79359938

18 Glacier County

0401 Browning H S

Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			9,788,553.39	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			9,788,553.39	
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)			8,428.45	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			8,428.45	
DEFERRED INFLOWS					
36	Deferred Inflows (680)			373.80	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			9,779,751.14	
52	TOTAL FUND BALANCE/EQUITY			9,779,751.14	
53	TOTAL LIABILITIES AND FUND BALANCE			9,788,553.39	



Trustees' Financial Summary

FY2023-24

Submit ID: 0401-79359938

18 Glacier County

0401 Browning H S

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)	23,847.78	209,545.77		179,436.29
02	Taxes Receivable - Real and Personal (120-149)				91,258.76
03	Taxes Receivable - Protested (150-159)				17,108.42
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	23,847.78	209,545.77		287,803.47
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				234,184.75
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				234,184.75
DEFERRED INFLOWS					
36	Deferred Inflows (680)				108,367.18
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	23,847.78	209,545.77		(54,748.46)
52	TOTAL FUND BALANCE/EQUITY	23,847.78	209,545.77		(54,748.46)
53	TOTAL LIABILITIES AND FUND BALANCE	23,847.78	209,545.77		287,803.47



Trustees' Financial Summary

FY2023-24

Submit ID: 0401-79359938

18 Glacier County

0401 Browning H S

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)	(212,911.42)	187,032.64		
02	Taxes Receivable - Real and Personal (120-149)		12,660.24		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	461,253.81			
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	248,342.39	199,692.88		
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)		12,660.24		
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	248,342.39	187,032.64		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	248,342.39	187,032.64		
53	TOTAL LIABILITIES AND FUND BALANCE	248,342.39	199,692.88		



Trustees' Financial Summary

FY2023-24

Submit ID: 0401-79359938

18 Glacier County
0401 Browning H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service Fund (73)	Purchasing Internal Service Fund (74)	Central Transportation Internal Service Fund (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			(107,382.98)	
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			(107,382.98)	
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)			99.70	
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			99.70	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)			(107,482.68)	
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			(107,482.68)	
53	TOTAL LIABILITIES AND FUND BALANCE			(107,382.98)	



Trustees' Financial Summary

FY2023-24

Submit ID: 0401-79359938

18 Glacier County
0401 Browning H S

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)			594,230.48	
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			594,230.48	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			78,690.17	
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			78,690.17	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			515,540.31	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			515,540.31	
53	TOTAL LIABILITIES AND FUND BALANCE			594,230.48	



Trustees' Financial Summary

FY2023-24

Submit ID: 0401-79359938

18 Glacier County

0401 Browning H S

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)			382,309.99	75,638.58
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			382,309.99	75,638.58
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)				
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			382,309.99	75,638.58
52	TOTAL FUND BALANCE/EQUITY			382,309.99	75,638.58
53	TOTAL LIABILITIES AND FUND BALANCE			382,309.99	75,638.58



Trustees' Financial Summary

FY2023-24

Submit ID: 0401-79359938

18 Glacier County

0401 Browning H S

Balance Sheet

		Payroll Clearing Fund	Claims Clearing Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	12,966,244.26	82,948,216.76		
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	12,966,244.26	82,948,216.76		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	12,966,244.26	82,948,216.76		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	12,966,244.26	82,948,216.76		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	12,966,244.26	82,948,216.76		



Trustees' Financial Summary

FY2023-24

Submit ID: 0401-79359938

18 Glacier County

0401 Browning H S

Balance Sheet

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



Trustees' Financial Summary

FY2023-24

Submit ID: 0401-79359938

18 Glacier County

0401 Browning H S

Balance Sheet

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



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FY2023-24

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18 Glacier County

0401 Browning H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 01	
PRC	Revenue	2023 Value	2024 Value
1111	District Levy - Real Property	68,405.39	76,384.79
1112	District Levy - Personal Property	99,553.36	93,215.30
1114	District Levy - Personal Property/Mobile Homes	1,499.94	1,577.40
1190	Penalties and Interest on Taxes	2,237.51	844.73
3110	Direct State Aid	2,094,446.21	2,121,600.57
3111	Quality Educator	171,916.08	156,583.06
3112	At Risk Student	59,949.60	60,484.22
3113	Indian Education For All	13,525.68	13,676.52
3114	American Indian Achievement Gap	123,431.00	127,840.00
3115	State Special Education Allowable Cost Payment to Districts	148,633.96	113,907.94
3116	Data For Achievement	12,950.49	13,093.08
3120	State - Guaranteed Tax Base Aid	1,546,049.33	1,521,887.26
6100	Material Prior Period Revenue Adjustments	10,626.57	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,353,225.12	4,301,094.87

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01	
PRC	Program	Function	Object	2023 Value	2024 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	1,640,940.67	1,533,337.54
			2XX Personal Services - Employee Benefits	340,314.42	244,801.06
		21XX Support Services - Students			
			1XX Personal Services - Salaries	925,638.81	756,597.10
			2XX Personal Services - Employee Benefits	127,740.09	117,398.19
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	19,041.58	0.00
			2XX Personal Services - Employee Benefits	3,013.64	0.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	119,578.40	121,385.78
			2XX Personal Services - Employee Benefits	24,723.36	26,833.32
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	65,073.44	21,811.19
			2XX Personal Services - Employee Benefits	9,817.12	2,861.94
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	293,551.41	432,826.82
			2XX Personal Services - Employee Benefits	17,102.98	65,424.32
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	10,394.00	12,045.86



Trustees' Financial Summary

FY2023-24

Submit ID: 0401-79359938

18 Glacier County

0401 Browning H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2023 Value	2024 Value	
			2XX Personal Services - Employee Benefits	419.98	0.00	
			4XX Purchased Property Services	0.00	321,030.21	
		27XX Student Transportation Services				
			1XX Personal Services - Salaries	8,745.70	1,674.28	
			2XX Personal Services - Employee Benefits	552.87	0.00	
			5XX Other Purchased Services	26,495.28	0.00	
		280 Special Education - Local and State				
		1XXX Instruction				
			1XX Personal Services - Salaries	377,757.92	193,435.98	
			2XX Personal Services - Employee Benefits	61,454.50	29,481.61	
		21XX Support Services - Students				
			1XX Personal Services - Salaries	12,987.14	42,802.73	
			2XX Personal Services - Employee Benefits	13.85	5,717.29	
		23XX Support Services - General Administration				
			1XX Personal Services - Salaries	14,736.66	19,822.72	
			2XX Personal Services - Employee Benefits	4,724.06	7,191.77	
		24XX Support Services - School Administration				
			1XX Personal Services - Salaries	34,022.17	8,343.96	
			2XX Personal Services - Employee Benefits	7,047.15	1,177.87	
		365 Indian Education for All				
		1XXX Instruction				
			1XX Personal Services - Salaries	0.00	147,785.03	
			2XX Personal Services - Employee Benefits	0.00	25,814.30	
		24XX Support Services - School Administration				
			1XX Personal Services - Salaries	14,000.00	12,181.18	
			2XX Personal Services - Employee Benefits	0.00	4,161.21	
		390 State Career & Technical Education Entitlement - Undistributed				
		1XXX Instruction				
			1XX Personal Services - Salaries	59,165.12	101,251.70	
			2XX Personal Services - Employee Benefits	330.83	863.01	
		720 School Sponsored Athletics				
		35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	105,403.32	69,188.56	
			2XX Personal Services - Employee Benefits	13,523.52	949.47	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>4,338,309.99</u>	<u>4,328,196.00</u>	



Trustees' Financial Summary

FY2023-24

Submit ID: 0401-79359938

18 Glacier County

0401 Browning H S

Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					448,746.12 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,301,094.87 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,328,196.00 (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)					421,644.99 (5)



Trustees' Financial Summary

FY2023-24

Submit ID: 0401-79359938

18 Glacier County

0401 Browning H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10	
PRC	Revenue		2023 Value	2024 Value
	1111 District Levy - Real Property		214,470.48	154,827.60
	1112 District Levy - Personal Property		341,417.76	186,365.01
	1114 District Levy - Personal Property/Mobile Homes		3,941.11	3,631.36
	1190 Penalties and Interest on Taxes		3,376.82	1,628.69
	2220 County On-Schedule Transportation Reimbursement		57,648.60	24,959.54
	3210 State - On-Schedule Transportation Reimbursement		67,932.53	50,539.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			688,787.30	421,951.41

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10		
PRC	Program	Function	Object		2023 Value	2024 Value	
	1XX Regular Education Programs - Elementary/Secondary						
	27XX Student Transportation Services						
			1XX Personal Services - Salaries		304,096.94	212,326.97	
			2XX Personal Services - Employee Benefits		55,241.91	30,597.09	
			3XX Purchased Professional and Technical Services		415.00	140.00	
			4XX Purchased Property Services		1,062.26	31,738.88	
			5XX Other Purchased Services		0.00	3,475.61	
			7XX Property and Equipment Acquisition		0.00	49,044.20	
			810 Dues and Fees		0.00	9.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					360,816.11	327,331.75	

Schedule Of Changes Worksheet

						Fund Code 10
Beginning Fund Balance						369,202.25 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						421,951.41 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						327,331.75 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						463,821.91 (5)



Trustees' Financial Summary

FY2023-24

Submit ID: 0401-79359938

18 Glacier County

0401 Browning H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2023 Value	2024 Value
1111	District Levy - Real Property	87,981.31	89,431.30
1112	District Levy - Personal Property	132,573.36	109,019.15
1114	District Levy - Personal Property/Mobile Homes	1,808.44	1,872.97
1190	Penalties and Interest on Taxes	2,193.59	858.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>224,556.70</u>	<u>201,181.55</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2023 Value	2024 Value
1XX	Regular Education Programs - Elementary/Secondary				
	27XX	Student Transportation Services			
		7XX	Property and Equipment Acquisition	289,566.32	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>289,566.32</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	523,938.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	201,181.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	725,119.81	(5)



Trustees' Financial Summary

FY2023-24

Submit ID: 0401-79359938

18 Glacier County

0401 Browning H S

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	2023 Value	2024 Value
	1110 District Tax Levy	26,865.49	0.00
	1111 District Levy - Real Property	1.59	18,087.27
	1112 District Levy - Personal Property	0.00	22,899.66
	1114 District Levy - Personal Property/Mobile Homes	1.14	224.36
	1190 Penalties and Interest on Taxes	10.16	41.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		26,878.38	41,252.91

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 13	
PRC	Program	Function	Object	2023 Value	2024 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services	27,068.52	19,749.94
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				27,068.52	19,749.94

Schedule Of Changes Worksheet

Schedule Of Changes Worksheet						Fund Code 13
Beginning Fund Balance						0.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						41,252.91 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						19,749.94 (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)						21,502.97 (5)



Trustees' Financial Summary

FY2023-24

Submit ID: 0401-79359938

18 Glacier County

0401 Browning H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14	
PRC	Revenue		2023 Value	2024 Value
	2240 County Retirement Distribution		1,043,005.79	857,633.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>1,043,005.79</u>	<u>857,633.84</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2023 Value	2024 Value
	170	Distance Learning				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits		8.74	0.00
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits		98.46	0.00
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits		284,464.88	262,397.34
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits		167,389.15	132,787.08
		221X	Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits		0.00	6,208.39
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits		29,730.50	25,450.82
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits		30,626.15	28,806.62
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits		83,319.92	86,089.07
		258X	Admin. Tech. - Technology Coordinator			
			2XX Personal Services - Employee Benefits		0.00	2,732.09
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits		13,489.47	15,131.66
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits		76,803.18	85,602.94
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits		63,099.03	53,563.96
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits		56,986.96	55,517.64
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits		3,906.13	7,370.40
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits		2,493.54	3,248.97



Trustees' Financial Summary

FY2023-24

Submit ID: 0401-79359938

18 Glacier County

0401 Browning H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2023 Value	2024 Value
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits		5,842.05	1,438.72
365	Indian Education for All					
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits		0.00	25,550.95
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits		0.00	2,028.09
390	State Career & Technical Education Entitlement - Undistributed					
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits		9,919.50	17,700.59
710	School Sponsored Extracurricular Activities					
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits		3,508.33	5,018.95
720	School Sponsored Athletics					
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits		39,062.70	40,396.47
890	Other Community Services					
		33XX	Community Services			
			2XX Personal Services - Employee Benefits		0.00	188.38
920	Enterprise or Internal Service Programs					
		32XX	Enterprise Services			
			2XX Personal Services - Employee Benefits		15,912.99	12,085.68
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					886,661.68	869,314.81

Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance						214,433.85 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						857,633.84 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						869,314.81 (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)						202,752.88 (5)



Trustees' Financial Summary

FY2023-24

Submit ID: 0401-79359938

18 Glacier County

0401 Browning H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2024 Value
060	Browning High School Donations	
1900	Other Revenue from Local Sources	87.85
6100	Material Prior Period Revenue Adjustments	-291,260.67
102	After Prom Activities	
1900	Other Revenue from Local Sources	4,000.00
110	Montana Meth Project	
1900	Other Revenue from Local Sources	3,000.00
112	Society For Stem Research	
1900	Other Revenue from Local Sources	5,000.00
124	Title V, Part B, Subpart 1, Small Rural Schools (SRS)	
4370	Title V, Part B, Subpart 2, Rural Low Income Schools (RLIS)	4,074.00
204	School Support	
4200	Title I, Part A, Improving Basic Programs	18,432.68
374	State Career & Technical Education - All Programs	
3900	State - Career & Technical Education	14,472.00
422	Title IV, Part B, 21st Century Community Learning Centers	
4340	Title IV, Part B, 21st Century Community Learning Centers	208,244.00
482	Federal Carl Perkins (Career & Technical Education (CTE))	
4510	Carl Perkins (Federal Career & Technical Education) - Basic Grant	76,294.00
550	Heritage Book Project	
1900	Other Revenue from Local Sources	1,934.68
784	Town Pump Scholarship Funds	
1900	Other Revenue from Local Sources	1,601.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		45,880.52

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2023 Value	2024 Value
102	After Prom Activities				
	710		School Sponsored Extracurricular Activities		
		34XX	Extracurricular - Activities		
			6XX Supplies and Materials		6,613.05
			102 Subtotal		6,613.05
110	Montana Meth Project				
	1XX		Regular Education Programs - Elementary/Secondary		
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		3,000.00
			110 Subtotal		3,000.00



Trustees' Financial Summary

FY2023-24

Submit ID: 0401-79359938

18 Glacier County

0401 Browning H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2023 Value	2024 Value
204	School Support					
	422	Title I, Part A, Improvement Grants				
		1XXX	Instruction			
			6XX	Supplies and Materials		1,570.18
		221X	Improvement of Instruction Services			
			3XX	Purchased Professional and Technical Services		16,862.50
				204 Subtotal		18,432.68
374	State Career & Technical Education - All Programs					
	394	State Career & Technical Education Entitlement - Family & Consumer Sciences				
		1XXX	Instruction			
			6XX	Supplies and Materials		1,965.10
	395	State Career & Technical Education Entitlement - Technology Ed/Industrial Arts				
		1XXX	Instruction			
			6XX	Supplies and Materials		112.78
				374 Subtotal		2,077.88
422	Title IV, Part B, 21st Century Community Learning Centers					
	434	Title IV, Part B, 21st Century Community Learning Centers				
		1XXX	Instruction			
			1XX	Personal Services - Salaries		81,123.28
			2XX	Personal Services - Employee Benefits		11,077.46
			6XX	Supplies and Materials		65,104.42
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries		40,784.11
			2XX	Personal Services - Employee Benefits		7,675.59
		221X	Improvement of Instruction Services			
			5XX	Other Purchased Services		11,393.17
		27XX	Student Transportation Services			
			5XX	Other Purchased Services		5,227.25
				422 Subtotal		222,385.28
482	Federal Carl Perkins (Career & Technical Education (CTE))					
	451	Carl Perkins (Federal Career & Technical Education) - Basic Grant				
		1XXX	Instruction			
			5XX	Other Purchased Services		4,298.69
			6XX	Supplies and Materials		66,593.21
			7XX	Property and Equipment Acquisition		5,402.35
				482 Subtotal		76,294.25
550	Heritage Book Project					
	1XX	Regular Education Programs - Elementary/Secondary				
		25XX	Support Services - Business			
			6XX	Supplies and Materials		3,546.00
				550 Subtotal		3,546.00



Trustees' Financial Summary

FY2023-24

Submit ID: 0401-79359938

18 Glacier County

0401 Browning H S

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: 332,349.14

Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance						690,427.18 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						45,880.52 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						332,349.14 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						403,958.56 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
060 Browning High School Donations	-291,172.82	0.00	-291,172.82
102 After Prom Activities	4,000.00	6,613.05	-2,613.05
110 Montana Meth Project	3,000.00	3,000.00	0.00
112 Society For Stem Research	5,000.00	0.00	5,000.00
124 Title V, Part B, Subpart 1, Small Rural Schools (SRS)	4,074.00	0.00	4,074.00
204 School Support	18,432.68	18,432.68	0.00
374 State Career & Technical Education - All Programs	14,472.00	2,077.88	12,394.12
422 Title IV, Part B, 21st Century Community Learning Centers	208,244.00	222,385.28	-14,141.28
482 Federal Carl Perkins (Career & Technical Education (CTE))	76,294.00	76,294.25	-0.25
550 Heritage Book Project	1,934.68	3,546.00	-1,611.32
784 Town Pump Scholarship Funds	1,601.98	0.00	1,601.98
Total	45,880.52	332,349.14	-286,468.62



Trustees' Financial Summary

FY2023-24

Submit ID: 0401-79359938

18 Glacier County

0401 Browning H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:						Fund Code 20		
PRC	Program	Function	Object		2023 Value	2024 Value		
	1XX	Regular Education Programs - Elementary/Secondary						
		26XX	Operation and Maintenance of Plant Services					
			4XX	Purchased Property Services		163.41	210.19	
			7XX	Property and Equipment Acquisition		3,682.49	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:						3,845.90	210.19	

Schedule Of Changes Worksheet

Fund Code 20

Beginning Fund Balance						2,876.55	(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						210.19	(3)
Increase/Decrease of Reserve for Inventories							
This Year		0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year		0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,666.36	(5)



Trustees' Financial Summary

FY2023-24

Submit ID: 0401-79359938

18 Glacier County

0401 Browning H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

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

PRC	Revenue	2023 Value	2024 Value
	1510 Interest Earnings	63,015.43	83,541.83
	1530 Net Increase (Decrease) in the Fair Value of Investments	-9,121.15	134,509.89
	1900 Other Revenue from Local Sources	0.00	1,632.05
	4820 Federal Impact Aid, Title VII (Section 7003)	5,087,987.00	5,263,928.00
	4822 Federal Impact Aid Formulary Construction, Title VII (Section 7007(A))	66,003.00	0.00
	6100 Material Prior Period Revenue Adjustments	116,956.57	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,324,840.85	5,483,611.77

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

PRC	Program	Function	Object	2023 Value	2024 Value
	170 Distance Learning				
		1XXX Instruction			
			1XX Personal Services - Salaries	49.67	5,080.63
			2XX Personal Services - Employee Benefits	0.64	3.38
			6XX Supplies and Materials	929.14	2,761.69
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	1,300.00	10,270.88
			2XX Personal Services - Employee Benefits	158.61	28.61
			3XX Purchased Professional and Technical Services	1,141.92	165,747.92
			5XX Other Purchased Services	26,476.17	43,459.20
			6XX Supplies and Materials	147,238.90	48,911.20
			7XX Property and Equipment Acquisition	0.00	7,920.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	48,357.52	41,679.78
			2XX Personal Services - Employee Benefits	5,253.14	1,657.17
			3XX Purchased Professional and Technical Services	1,200.00	3,015.24
			5XX Other Purchased Services	0.00	1,525.54
			6XX Supplies and Materials	14,209.28	7,254.75
			810 Dues and Fees	0.00	1,240.00
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	0.00	36,643.94
			2XX Personal Services - Employee Benefits	0.00	4,599.03
			3XX Purchased Professional and Technical Services	0.00	88,100.00
			5XX Other Purchased Services	0.00	9,995.62
			6XX Supplies and Materials	0.00	3,036.70
		222X Educational Media Services			
			1XX Personal Services - Salaries	35,517.91	25,007.44



Trustees' Financial Summary

FY2023-24

Submit ID: 0401-79359938

18 Glacier County

0401 Browning H S

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

PRC	Program	Function	Object	2023 Value	2024 Value
			2XX Personal Services - Employee Benefits	8,476.70	775.60
			3XX Purchased Professional and Technical Services	350.00	57,728.13
			4XX Purchased Property Services	937.50	731.50
			5XX Other Purchased Services	695.42	112.78
			6XX Supplies and Materials	16,562.52	28,557.22
			7XX Property and Equipment Acquisition	40,594.93	8,139.00
			810 Dues and Fees	0.00	100.00
			23XX Support Services - General Administration		
			1XX Personal Services - Salaries	114,034.36	152,431.69
			2XX Personal Services - Employee Benefits	13,875.16	22,586.95
			3XX Purchased Professional and Technical Services	18,130.17	27,283.93
			5XX Other Purchased Services	111,674.00	139,130.47
			6XX Supplies and Materials	10,916.29	11,935.04
			810 Dues and Fees	7,377.75	8,521.25
			8XX Other Expenditures	4,062.59	4,278.60
			24XX Support Services - School Administration		
			1XX Personal Services - Salaries	174,687.51	70,768.15
			2XX Personal Services - Employee Benefits	36,077.70	1,032.01
			3XX Purchased Professional and Technical Services	3,149.66	2,400.00
			4XX Purchased Property Services	837.00	0.00
			5XX Other Purchased Services	8,968.13	18,261.55
			6XX Supplies and Materials	44,660.79	36,863.61
			810 Dues and Fees	792.00	2,232.00
			25XX Support Services - Business		
			1XX Personal Services - Salaries	80,263.46	106,038.76
			2XX Personal Services - Employee Benefits	14,915.22	14,830.10
			3XX Purchased Professional and Technical Services	38,299.20	49,027.21
			4XX Purchased Property Services	695.64	0.00
			5XX Other Purchased Services	33,638.17	69,086.38
			6XX Supplies and Materials	9,229.12	10,460.01
			810 Dues and Fees	1,182.72	4,203.75
			26XX Operation and Maintenance of Plant Services		
			1XX Personal Services - Salaries	446,855.33	504,269.51
			2XX Personal Services - Employee Benefits	52,079.65	16,908.08
			3XX Purchased Professional and Technical Services	14,664.81	8,771.91
			4XX Purchased Property Services	293,415.07	0.00
			5XX Other Purchased Services	6,413.12	1,164.78
			6XX Supplies and Materials	56,842.41	54,151.64
			7XX Property and Equipment Acquisition	233,490.14	0.00
			810 Dues and Fees	77.25	535.25
			8XX Other Expenditures	242,400.00	0.00



Trustees' Financial Summary

FY2023-24

Submit ID: 0401-79359938

18 Glacier County

0401 Browning H S

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

PRC	Program	Function	Object	2023 Value	2024 Value
		27XX	Student Transportation Services		
		1XX	Personal Services - Salaries	0.00	4,106.81
		5XX	Other Purchased Services	0.00	1,247.90
		6XX	Supplies and Materials	27,919.70	436.72
		7XX	Property and Equipment Acquisition	100,081.08	0.00
		4XXX	Facilities Acquisition and Construction Services		
		7XX	Property and Equipment Acquisition	754,288.91	3,258,140.88
280	Special Education - Local and State				
		1XXX	Instruction		
		1XX	Personal Services - Salaries	18,306.65	128,522.75
		2XX	Personal Services - Employee Benefits	131.17	19,202.43
		3XX	Purchased Professional and Technical Services	0.00	145,753.44
		26XX	Operation and Maintenance of Plant Services		
		4XX	Purchased Property Services	900.00	0.00
390	State Career & Technical Education Entitlement - Undistributed				
		1XXX	Instruction		
		5XX	Other Purchased Services	463.23	0.00
		6XX	Supplies and Materials	158.90	0.00
413	Title VI, Part A, Indian Education				
		24XX	Support Services - School Administration		
		1XX	Personal Services - Salaries	0.00	2,214.76
		2XX	Personal Services - Employee Benefits	4,142.64	339.74
		6XX	Supplies and Materials	2,592.37	1,368.32
710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities		
		1XX	Personal Services - Salaries	27,729.50	28,882.00
		2XX	Personal Services - Employee Benefits	1,682.21	3,392.44
		5XX	Other Purchased Services	70,482.93	35,527.56
		6XX	Supplies and Materials	0.00	243.00
720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics		
		1XX	Personal Services - Salaries	193,550.61	224,050.80
		2XX	Personal Services - Employee Benefits	5,935.25	17,744.42
		3XX	Purchased Professional and Technical Services	18,126.63	10,510.00
		4XX	Purchased Property Services	10,618.00	18,692.48
		5XX	Other Purchased Services	388,611.28	472,605.92
		6XX	Supplies and Materials	128,386.90	92,709.00
		810	Dues and Fees	16,645.00	7,476.00
820	Civic Services				
		33XX	Community Services		
		5XX	Other Purchased Services	0.00	240.66
		6XX	Supplies and Materials	2,393.07	2,269.63



Trustees' Financial Summary

FY2023-24

Submit ID: 0401-79359938

18 Glacier County

0401 Browning H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object		2023 Value	2024 Value
	890	Other Community Services				
		33XX	Community Services			
			1XX Personal Services - Salaries		1,320.00	941.85
			2XX Personal Services - Employee Benefits		6.34	0.00
	920	Enterprise or Internal Service Programs				
		32XX	Enterprise Services			
			3XX Purchased Professional and Technical Services		110,476.00	0.00
			4XX Purchased Property Services		2,039.40	0.00
			5XX Other Purchased Services		4,565.14	0.00
			6XX Supplies and Materials		28,143.43	30,685.29
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					4,342,850.73	6,448,560.38

Schedule Of Changes Worksheet					Fund Code 26	
Beginning Fund Balance					10,744,699.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,483,611.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,448,560.38	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,779,751.14	(5)



Trustees' Financial Summary

FY2023-24

Submit ID: 0401-79359938

18 Glacier County

0401 Browning H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2023 Value	2024 Value
	1900 Other Revenue from Local Sources	0.00	427.70
	3281 State - Technology Aid	4,235.17	4,116.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>4,235.17</u>	<u>4,543.84</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2023 Value	2024 Value
	1XX Regular Education Programs - Elementary/Secondary				
		258X Admin. Tech. - Technology Coordinator			
			6XX Supplies and Materials	0.00	31,295.72
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>31,295.72</u>

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	50,599.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,543.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	31,295.72	(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)	23,847.78	(5)



Trustees' Financial Summary

FY2023-24

Submit ID: 0401-79359938

18 Glacier County

0401 Browning H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2023 Value	2024 Value
	3460 Montana Oil and Gas Tax	15,583.51	14,411.90
	6100 Material Prior Period Revenue Adjustments	9,018.32	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>24,601.83</u>	<u>14,411.90</u>

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

PRC	Program	Function	Object	2023 Value	2024 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			6XX Supplies and Materials	0.00	123,083.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>123,083.20</u>

Schedule Of Changes Worksheet Fund Code 29

Beginning Fund Balance		318,217.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		14,411.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		123,083.20	(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)		209,545.77	(5)



Trustees' Financial Summary

FY2023-24

Submit ID: 0401-79359938

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	2023 Value	2024 Value
1111	District Levy - Real Property	17,693.06	114,370.55
1112	District Levy - Personal Property	141,530.81	140,436.67
1114	District Levy - Personal Property/Mobile Homes	1,788.88	2,209.47
1190	Penalties and Interest on Taxes	2,304.88	980.79
3120	State - Guaranteed Tax Base Aid	32,959.79	192,265.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		196,277.42	450,263.37

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

PRC	Program	Function	Object	2023 Value	2024 Value
1XX Regular Education Programs - Elementary/Secondary					
51XX General Obligation Bonds, Special Assessments and Interest					
			840 Principal On Debt	230,000.00	455,000.00
			850 Interest on Debt	8,494.50	7,594.75
			860 Agent Fees/Issuance Costs	200.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				238,694.50	462,594.75

Schedule Of Changes Worksheet Fund Code 50

Beginning Fund Balance						-42,417.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						450,263.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						462,594.75	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						-54,748.46	(5)



Trustees' Financial Summary

FY2023-24

Submit ID: 0401-79359938

18 Glacier County

0401 Browning H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 60	
PRC	Revenue		2023 Value	2024 Value
	1900 Other Revenue from Local Sources		0.00	248,342.39
	1920 Contributions/Donations from Private Sources		0.00	461,253.81
	5200 Sale or Compensation for Loss of Assets		5,180.54	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>5,180.54</u>	<u>709,596.20</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 60	
PRC	Program	Function	Object	2023 Value	2024 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	0.00	525,378.08
		4XXX Facilities Acquisition and Construction Services			
			3XX Purchased Professional and Technical Services	0.00	5,005.62
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>530,383.70</u>

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance						69,129.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						709,596.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						530,383.70	(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)						248,342.39	(5)



Trustees' Financial Summary

FY2023-24

Submit ID: 0401-79359938

18 Glacier County

0401 Browning H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2023 Value	2024 Value
1111	District Levy - Real Property	8,916.78	22,686.82
1112	District Levy - Personal Property	15,174.65	28,372.20
1114	District Levy - Personal Property/Mobile Homes	138.77	414.70
1190	Penalties and Interest on Taxes	34.67	0.00
3283	State - School Major Maintenance Aid (SMMA)	56,044.51	22,865.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		80,309.38	74,339.21

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2023 Value	2024 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 61

Beginning Fund Balance					112,693.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					74,339.21	(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)					187,032.64	(5)



Trustees' Financial Summary

FY2023-24

Submit ID: 0401-79359938

18 Glacier County

0401 Browning H S

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	2023 Value	2024 Value
	1900 Other Revenue from Local Sources	31,688.11	177.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>31,688.11</u>	<u>177.09</u>

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

PRC	Program	Function	Object	2023 Value	2024 Value
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			1XX Personal Services - Salaries	0.00	93,241.92
			4XX Purchased Property Services	0.00	4,022.85
			6XX Supplies and Materials	31,985.35	0.00
			7XX Property and Equipment Acquisition	0.00	10,395.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>31,985.35</u>	<u>107,659.77</u>

Schedule Of Changes Worksheet

Fund Code 74

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					177.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					107,659.77	(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)					-107,482.68	(5)



Trustees' Financial Summary

FY2023-24

Submit ID: 0401-79359938

18 Glacier County

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	2023 Value	2024 Value
	1900 Other Revenue from Local Sources	402,118.88	518.26
	1920 Contributions/Donations from Private Sources	0.00	575,093.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>402,118.88</u>	<u>575,611.45</u>

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

PRC	Program	Function	Object	2023 Value	2024 Value
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			5XX Other Purchased Services	1,101,267.18	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,101,267.18</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 78

Beginning Fund Balance						-60,071.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						575,611.45	(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)						515,540.31	(5)



Trustees' Financial Summary

FY2023-24

Submit ID: 0401-79359938

18 Glacier County

0401 Browning H S

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	2023 Value	2024 Value
	1510 Interest Earnings	0.00	2,637.41
	1700 Student Extracurricular Activity Receipts	300,986.33	0.00
	1XXX Revenues from Student Activities	0.00	348,013.02
	6100 Material Prior Period Revenue Adjustments	0.00	-25.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>300,986.33</u>	<u>350,624.85</u>

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

PRC	Program	Function	Object	2023 Value	2024 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	<u>243,213.67</u>	<u>297,630.51</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>243,213.67</u>	<u>297,630.51</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance					329,315.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					350,624.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					297,630.51	(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)					382,309.99	(5)



Trustees' Financial Summary

FY2023-24

Submit ID: 0401-79359938

18 Glacier County

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	2023 Value	2024 Value
1900	Other Revenue from Local Sources	30,579.52	33,126.41
6100	Material Prior Period Revenue Adjustments	0.00	261.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>30,579.52</u>	<u>33,388.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 85

PRC	Program	Function	Object	2023 Value	2024 Value
8XX	Community Services Programs				
	33XX	Community Services			
		870	Student Scholarships	33,251.72	0.00
		8XX	Other Expenditures	0.00	17,001.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>33,251.72</u>	<u>17,001.88</u>

Schedule Of Changes Worksheet

Fund Code 85

Beginning Fund Balance					59,252.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					33,388.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					17,001.88	(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)					75,638.58	(5)



Trustees' Financial Summary

FY2023-24

Submit ID: 0401-79359938

18 Glacier County

0401 Browning H S

Detail Expenditure

Fund Account				Description	2023 Value	2024 Value
XX	280	1XXX	112	Certified Teacher Staff Salaries	269,666.92	129,645.92
XX	39X	1XXX	112	Certified Teacher Staff Salaries	59,168.12	101,251.70
XX	XXX	1XXX	112	Certified Teacher Staff Salaries	1,533,141.02	1,518,829.17
XX	XXX	1XXX	640	Textbooks and Other Printed Materials - No On-line Services	129.99	238.00
XX	XXX	26XX	41X	Energy Utility Services	226,158.94	237,431.00
XX	XXX	4XXX	725	Major Construction Services	754,288.91	3,258,140.88
XX	XXX	XXXX	561	Tuition to Other School Districts Within the State	27,068.52	26,345.56
XX	XXX	XXXX	682	Technology Supplies	1,672.63	2,689.03
XX	XXX	XXXX	735	Technology Equipment and Software	8,087.53	8,139.00
XX	XXX	XXXX	535	Technology Communication Services	0.00	0.00
XX	XXX	4XXX	715	Land Improvements	0.00	0.00
XX	XXX	XXXX	564	Educational Fees to In-State Treatment Facilities	0.00	0.00
XX	451	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	XXXX	563	Educational Fees to Detention Facilities	0.00	0.00
XX	427	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	4XXX	720	Purchase of Existing Buildings	0.00	0.00
XX	432	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	4XXX	710	Land	0.00	0.00
XX	458	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	4XXX	74X	Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	355	Technology Contracted Services	0.00	0.00
XX	456	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	XXXX	562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	455	Technology Repairs and Rental	575.00	0.00
XX	210	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	4XXX	73X	Major Equipment-New	0.00	0.00
XX	260	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	650	Periodicals - Not On-Line Subscriptions	0.00	0.00



Trustees' Financial Summary

FY2023-24

Submit ID: 0401-79359938

18 Glacier County

0401 Browning H S

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	85,432.34
b. Related Services Block Grant Entitlement	28,475.60
c. Total Entitlements Subject to Reversion	113,907.94

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	151,497.56
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	564,916.23
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

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

Percentage of Special Ed Funding FY2026 Maximum Budget: 100%



Trustees' Financial Summary

FY2023-24

Submit ID: 0401-79359938

18 Glacier County

0401 Browning H S

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	193,435.98	0.00	0.00	0.00	128,522.75
280	1XXX	2XX	29,481.61	0.00	0.00	0.00	19,202.43
280	1XXX	3XX	0.00	0.00	0.00	0.00	145,753.44
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	42,802.73	0.00	0.00	0.00	0.00
280	21XX	2XX	5,717.29	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	8,343.96	0.00	0.00	0.00	0.00
280	24XX	2XX	1,177.87	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			280,959.44	0.00	0.00	0.00	293,478.62

574,438.06

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY24 in TEAMS.



Trustees' Financial Summary

FY2023-24

Submit ID: 0401-79359938

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	24,438,690.00	0.00	0.00	0.00	24,438,690.00
Machinery and Equipment	3,848,290.00	0.00	0.00	0.00	3,848,290.00
Construction in Progress	5,788,115.00	0.00	0.00	0.00	5,788,115.00
Totals at Historical Cost	37,264,703.00	0.00	0.00	0.00	37,264,703.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	37,264,703.00	0.00	0.00	0.00	37,264,703.00

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

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

*** Has comments.



Trustees' Financial Summary

FY2023-24

Submit ID: 0401-79359938

18 Glacier County

0401 Browning H S

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2023	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2024) [a+b-c-d]	(f) Current Portion Due FY2025	(g) Long-Term Portion Due FY2026
Governmental Activities *							
Compensated Absences	248,127.31	0.00	0.00	96,420.47	151,706.84	0.00	151,706.84
Other Post Employment Benefits	129,990.00	0.00	0.00	0.00	129,990.00	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	378,117.31	0.00	0.00	96,420.47	281,696.84	0.00	151,706.84
Bond(s)							
03/25/2021	925,000.00	0.00	225,000.00	0.00	700,000.00	230,000.00	470,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	925,000.00	0.00	225,000.00	0.00	700,000.00	230,000.00	470,000.00

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

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



Trustees' Financial Summary

FY2023-24

Submit ID: 0401-79359938

18 Glacier County

0401 Browning H S

Net Pension Liability FY2024

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	1,753,491.75	0.00	44,891.50	1,708,600.25
Net Pension - TRS	5,151,517.00	0.00	496,145.00	4,655,372.00