



Trustees' Financial Summary

FY2019-20

Submit ID: 0401-68575702

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 FY20 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, the FCI has not been updated this fiscal year



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
016	Auditor Adjustment	LOCAL		
081	James Evans	LOCAL		
082	Donna Yellow Owl	LOCAL		
083	Brenda Croff	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		
106	Rene Family Giving Fund for College Students	LOCAL		
132	Title I School Improvement Support 2018-2019	FEDERAL	018 0401 33 19	84.010A
134	Title I School Improvement Support 2019-2020	FEDERAL	018 0401 37 20	84.010A
178	SRI Grant 2018-19	FEDERAL		
374	CTE	STATE		
420	21st Century 2019-2020	FEDERAL	018 0401 17 20	84.287
479	Carl Perkins Basic Grant 2018-2019	FEDERAL	018 0401 81 19	84.048A
480	CARI Perkins 2019-2020	FEDERAL	018 0401 81 20	84.048A
550	Heritage Project	LOCAL		
701	Randy Johnson Academic Achievement	LOCAL		
704	GEorge McNabb Scholarship	LOCAL		
706	Randy Johnson - You Did It	LOCAL		
707	Roy McNabb Scholarship	LOCAL		
708	Dallas Owens Scholarship	LOCAL		
712	McKay Scholarship	LOCAL		
716	Nanampska Scholarship	LOCAL		
719	Booster Club	LOCAL		
726	Banner Scholarship	LOCAL		
732	Outstanding Artist Scholarship	LOCAL		
733	Renee Wellman Memorial Scholarship	LOCAL		
748	Browning Lumber Scholarship	LOCAL		



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
749	Antelope Society/Anna & Lyle Omeasoo	LOCAL		
751	Back to the Sixties	LOCAL		
755	Pepsi Scholarship	LOCAL		
756	George Bird Grinnell Native American Foundation Scholarship	LOCAL		
757	Browning Chamber of Commerce	LOCAL		
758	Lynn D. Rosenberger Memorial Scholarship	LOCAL		
759	Cut Bank Tire - Overcoming Obstacles or Hardship	LOCAL		
784	Athletic Dept Pepsi Money	LOCAL		



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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)	509,984.00	126,150.40	158,172.85	
02	Taxes Receivable - Real and Personal (120-149)	148,285.92	142,128.27	65,146.79	
03	Taxes Receivable - Protested (150-159)	12,113.34	13,289.33	9,295.70	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		6,489.94	34,437.60	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	670,383.26	288,057.94	267,052.94	
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)	111,790.25	16,477.00		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	111,790.25	16,477.00		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	160,399.26	155,417.60	74,442.49	
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	398,193.75	116,163.34	192,610.45	
52	TOTAL FUND BALANCE/EQUITY	398,193.75	116,163.34	192,610.45	
53	TOTAL LIABILITIES AND FUND BALANCE	670,383.26	288,057.94	267,052.94	



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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)	42.99	76,382.41	(4,348.57)	3,931.22
02	Taxes Receivable - Real and Personal (120-149)	1,165.50			986.94
03	Taxes Receivable - Protested (150-159)	3.30			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			156,458.95	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,211.79	76,382.41	152,110.38	4,918.16
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)		16,015.00	21,224.00	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		16,015.00	21,224.00	
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,168.80			986.94
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	42.99	60,367.41	130,886.38	3,931.22
52	TOTAL FUND BALANCE/EQUITY	42.99	60,367.41	130,886.38	3,931.22
53	TOTAL LIABILITIES AND FUND BALANCE	1,211.79	76,382.41	152,110.38	4,918.16



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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)	55,123.07		7,009.32	
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)	10,781.09			
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		7,009.32	
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		7,009.32	
52	TOTAL FUND BALANCE/EQUITY	65,904.16		7,009.32	
53	TOTAL LIABILITIES AND FUND BALANCE	65,904.16		7,009.32	



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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)			13,032,475.69	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			909,904.56	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			13,942,380.25	
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)			124,011.00	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			124,011.00	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			2,349,899.80	
48	Fund Balance for Budget			11,468,469.45	
52	TOTAL FUND BALANCE/EQUITY			13,818,369.25	
53	TOTAL LIABILITIES AND FUND BALANCE			13,942,380.25	



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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)	32,379.39	146,545.34		(60,487.07)
02	Taxes Receivable - Real and Personal (120-149)				67,778.70
03	Taxes Receivable - Protested (150-159)				13,204.26
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	6,332.82	93,935.48		13,853.32
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	38,712.21	240,480.82		34,349.21
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)				80,982.96
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	38,712.21	240,480.82		(46,633.75)
52	TOTAL FUND BALANCE/EQUITY	38,712.21	240,480.82		(46,633.75)
53	TOTAL LIABILITIES AND FUND BALANCE	38,712.21	240,480.82		34,349.21



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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)	53,488.06	27,015.44		
02	Taxes Receivable - Real and Personal (120-149)		6,486.65		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	10,461.29	5,281.55		
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	38,783.64		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
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)		6,486.65		
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	32,296.99		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	63,949.35	32,296.99		
53	TOTAL LIABILITIES AND FUND BALANCE	63,949.35	38,783.64		



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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,295,562.25	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			98,441.62	
06	Other Current Assets (190-210)			280,310.00	
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			1,674,313.87	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			176,231.26	
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			176,231.26	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			1,498,082.61	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			1,498,082.61	
53	TOTAL LIABILITIES AND FUND BALANCE			1,674,313.87	



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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)			355,598.77	72,514.66
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			355,598.77	72,514.66
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			355,598.77	72,514.66
52	TOTAL FUND BALANCE/EQUITY			355,598.77	72,514.66
53	TOTAL LIABILITIES AND FUND BALANCE			355,598.77	72,514.66



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	124,811.02	154,706.26		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	124,811.02	154,706.26		151,232.88
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	124,811.02	154,706.26		
25	Other Current Liabilities (621-679)				151,232.88
35	TOTAL LIABILITIES	124,811.02	154,706.26		151,232.88
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	124,811.02	154,706.26		151,232.88



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Balance Sheet

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



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Balance Sheet

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



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01	
PRC	Revenue		2019 Value	2020 Value
1110	District Tax Levy		0.00	10,338.21
1111	District Levy - Real Property		77,786.75	74,244.06
1112	District Levy - Personal Property		107,711.98	121,574.32
1114	District Levy - Pers Prop/Mobile Homes		771.34	0.00
1114	District Levy - Personal Property/Mobile Homes		0.00	822.80
1190	Penalties and Interest on Taxes		1,463.56	955.87
1900	Other Revenue from Local Sources		0.00	930.68
3110	Direct State Aid		1,943,117.94	2,072,249.54
3111	Quality Educator		170,618.86	175,048.75
3112	At Risk Student		57,119.78	56,128.44
3113	Indian Education For All		12,555.52	13,461.48
3114	American Indian Achievement Gap		120,054.00	129,384.00
3115	State Spec Ed Allowable Cost Pymt to Districts		115,838.52	0.00
3115	State Special Education Allowable Cost Payment to Districts		0.00	135,361.43
3116	Data For Achievement		0.00	12,891.39
3120	State - Guaranteed Tax Base Aid		1,381,841.05	1,470,343.77
6100	Material Prior Period Revenue Adjustments		-2,076.97	128,039.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			3,986,802.33	4,401,774.38

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01		
PRC	Program	Function	Object	2019 Value	2020 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX Instruction				
			1XX Personal Services - Salaries	1,847,684.17	1,527,375.75	
			2XX Personal Services - Employee Benefits	286,185.78	247,704.07	
		21XX Support Services - Students				
			1XX Personal Services - Salaries	532,763.24	666,809.18	
			2XX Personal Services - Employee Benefits	100,652.94	92,273.28	
			3XX Purchased Professional and Technical Services	0.00	35.00	
		221X Improvement of Instruction Services				
			1XX Personal Services - Salaries	33,575.82	31,225.85	
			2XX Personal Services - Employee Benefits	3,136.82	1,814.36	
		222X Educational Media Services				
			1XX Personal Services - Salaries	140,370.54	129,422.31	
			2XX Personal Services - Employee Benefits	17,276.53	24,092.23	
		23XX Support Services - General Administration				
			1XX Personal Services - Salaries	58,937.43	124,408.96	
			2XX Personal Services - Employee Benefits	6,395.84	20,334.84	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01	
PRC	Program	Function	Object	2019 Value	2020 Value
		24XX	Support Services - School Administration		
		1XX	Personal Services - Salaries	147,752.87	541,086.43
		2XX	Personal Services - Employee Benefits	24,603.52	78,667.39
		25XX	Support Services - Business		
		1XX	Personal Services - Salaries	0.00	50,372.01
		2XX	Personal Services - Employee Benefits	0.00	8,550.29
		26XX	Operation and Maintenance of Plant Services		
		1XX	Personal Services - Salaries	87,825.86	5,208.05
		2XX	Personal Services - Employee Benefits	50.34	80.44
		27XX	Student Transportation Services		
		1XX	Personal Services - Salaries	56,632.40	0.00
280	Special Education - Local and State				
		1XXX	Instruction		
		1XX	Personal Services - Salaries	334,283.19	401,938.10
		2XX	Personal Services - Employee Benefits	70,873.96	52,449.05
		21XX	Support Services - Students		
		1XX	Personal Services - Salaries	147.00	0.00
		24XX	Support Services - School Administration		
		1XX	Personal Services - Salaries	12,924.56	21,738.98
		2XX	Personal Services - Employee Benefits	1,987.39	81.87
		27XX	Student Transportation Services		
		1XX	Personal Services - Salaries	8,656.12	0.00
390	State Career & Technical Education Entitlement - Undistributed				
		1XXX	Instruction		
		1XX	Personal Services - Salaries	152,950.84	156,699.43
		2XX	Personal Services - Employee Benefits	22,949.15	23,715.00
720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics		
		1XX	Personal Services - Salaries	63,305.19	71,037.77
		2XX	Personal Services - Employee Benefits	241.27	8,023.42
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>4,012,162.77</u>	<u>4,285,144.06</u>



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance						281,563.43 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,401,774.38 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						4,285,144.06 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						398,193.75 (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	2019 Value	2020 Value
1110	District Tax Levy	0.00	11,242.07
1111	District Levy - Real Property	92,606.02	80,851.50
1112	District Levy - Personal Property	127,930.19	131,355.18
1114	District Levy - Pers Prop/Mobile Homes	883.79	0.00
1114	District Levy - Personal Property/Mobile Homes	0.00	926.30
1190	Penalties and Interest on Taxes	1,897.63	1,155.44
2220	County On-Schedule Trans Reimb	71,233.02	0.00
2220	County On-Schedule Transportation Reimbursement	0.00	73,188.82
3210	State - On-Schedule Transportation Reimbursement	0.00	73,188.84
3210	State On-Schedule Trans Reimb	61,773.21	0.00
5200	Sale or Compensation for Loss of Assets	26,660.00	1,971.00
6100	Material Prior Period Revenue Adjustments	0.00	284.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		382,983.86	374,163.34

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2019 Value	2020 Value
1XX Regular Education Programs - Elementary/Secondary					
27XX Student Transportation Services					
			1XX Personal Services - Salaries	240,946.17	320,631.45
			2XX Personal Services - Employee Benefits	45,894.04	41,562.69
			3XX Purchased Professional and Technical Services	28.00	336.00
			4XX Purchased Property Services	2,635.31	11,131.39
			5XX Other Purchased Services	18,140.46	19,614.04
			6XX Supplies and Materials	0.00	19,037.96
			7XX Property and Equipment Acquisition	7,904.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				315,547.98	412,313.53



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance						154,313.53 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						374,163.34 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						412,313.53 (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	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						116,163.34 (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	2019 Value	2020 Value
1110	District Tax Levy	0.00	9,380.31
1111	District Levy - Real Property	75,464.73	67,736.20
1112	District Levy - Personal Property	107,515.11	111,054.55
1114	District Levy - Pers Prop/Mobile Homes	668.49	0.00
1114	District Levy - Personal Property/Mobile Homes	0.00	720.84
1190	Penalties and Interest on Taxes	963.67	768.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>184,612.00</u>	<u>189,660.68</u>

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

PRC	Program	Function	Object	2019 Value	2020 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		27XX	Student Transportation Services			
			7XX	Property and Equipment Acquisition		
				<u>7,490.87</u>	<u>215,543.75</u>	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>7,490.87</u>	<u>215,543.75</u>	

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	218,493.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	189,660.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	215,543.75	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	192,610.45	(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	2019 Value	2020 Value
	1110 District Tax Levy	0.00	5.58
	1111 District Levy - Real Property	92.34	26.49
	1114 District Levy - Pers Prop/Mobile Homes	0.38	0.00
	1114 District Levy - Personal Property/Mobile Homes	0.00	0.70
	1190 Penalties and Interest on Taxes	28.57	10.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>121.29</u>	<u>42.99</u>

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

PRC	Program	Function	Object	2019 Value	2020 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			5XX Other Purchased Services	<u>7,105.11</u>	<u>121.29</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>7,105.11</u>	<u>121.29</u>

Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance	121.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	42.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	121.29	(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)	42.99	(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		2019 Value	2020 Value
	2240 County Retirement Distribution		770,000.00	778,000.00
	6100 Material Prior Period Revenue Adjustments		0.00	15,058.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			770,000.00	793,058.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2019 Value	2020 Value
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			2XX Personal Services - Employee Benefits		311,913.22	263,575.49
	21XX Support Services - Students					
			2XX Personal Services - Employee Benefits		89,292.19	111,831.01
	221X Improvement of Instruction Services					
			2XX Personal Services - Employee Benefits		5,662.06	4,583.44
	222X Educational Media Services					
			2XX Personal Services - Employee Benefits		23,766.62	24,764.03
	23XX Support Services - General Administration					
			2XX Personal Services - Employee Benefits		20,984.64	21,976.41
	24XX Support Services - School Administration					
			2XX Personal Services - Employee Benefits		65,560.26	82,913.47
	25XX Support Services - Business					
			2XX Personal Services - Employee Benefits		8,846.70	9,218.18
	26XX Operation and Maintenance of Plant Services					
			2XX Personal Services - Employee Benefits		62,653.14	63,643.96
	27XX Student Transportation Services					
			2XX Personal Services - Employee Benefits		52,392.25	53,991.95
	280 Special Education - Local and State					
	1XXX Instruction					
			2XX Personal Services - Employee Benefits		56,695.08	75,072.01
	21XX Support Services - Students					
			2XX Personal Services - Employee Benefits		748.71	0.00
	24XX Support Services - School Administration					
			2XX Personal Services - Employee Benefits		2,220.60	3,752.46
	27XX Student Transportation Services					
			2XX Personal Services - Employee Benefits		1,421.31	1,435.71
	390 State Career & Technical Education Entitlement - Undistributed					
	1XXX Instruction					
			2XX Personal Services - Employee Benefits		25,968.74	26,755.87



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2019 Value	2020 Value
	710		School Sponsored Extracurricular Activities			
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits		3,039.04	4,599.33
	720		School Sponsored Athletics			
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits		25,629.28	22,606.90
	890		Other Community Services			
		33XX	Community Services			
			2XX Personal Services - Employee Benefits		64.30	157.78
	920		Enterprise or Internal Service Programs			
		32XX	Enterprise Services			
			2XX Personal Services - Employee Benefits		12,833.45	14,929.41
178	SRI Grant 2018-19					
		1XX	Regular Education Programs - Elementary/Secondary			
			1XXX Instruction			
			2XX Personal Services - Employee Benefits		308.41	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>770,000.00</u>	<u>785,807.41</u>

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					793,058.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					785,807.41	(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)					60,367.41	(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	2020 Value
105	BHS Support To Students	
	1900 Other Revenue from Local Sources	2,000.00
106	Rene Family Giving Fund for College Students	
	1900 Other Revenue from Local Sources	5,000.00
130		
	4200 Title I, Part A, Improving Basic Programs	0.00
132	Title I School Improvement Support 2018-2019	
	4200 Title I, Part A, Improving Basic Programs	32,925.00
134	Title I School Improvement Support 2019-2020	
	4200 Title I, Part A, Improving Basic Programs	44,550.00
374	CTE	
	3900 State - Career & Technical Education	7,757.00
420	21st Century 2019-2020	
	4340 Title IV, Part B, 21st Century Community Learning Centers	214,089.00
478		
	4510 Carl Perkins (Federal Career & Technical Education) - Basic Grant	0.00
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	0.00
	6100 Material Prior Period Revenue Adjustments	0.00
479	Carl Perkins Basic Grant 2018-2019	
	4510 Carl Perkins (Federal Career & Technical Education) - Basic Grant	0.00
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	0.00
480	CARI Perkins 2019-2020	
	4510 Carl Perkins (Federal Career & Technical Education) - Basic Grant	39,127.00
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	0.00
550	Heritage Project	
	1900 Other Revenue from Local Sources	1,463.03
702		
	1900 Other Revenue from Local Sources	0.00
784	Athletic Dept Pepsi Money	
	1900 Other Revenue from Local Sources	787.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		347,698.67

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

PRC	Program	Function	Object	2019 Value	2020 Value
105	BHS Support To Students				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
			6XX Supplies and Materials		2,171.74
			105 Subtotal		2,171.74



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2019 Value	2020 Value
106	Rene Family Giving Fund for College Students				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		1,892.00
			106 Subtotal		<u>1,892.00</u>
132	Title I School Improvement Support 2018-2019				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
			6XX Supplies and Materials		22,925.00
	221X Improvement of Instruction Services				
			3XX Purchased Professional and Technical Services		10,000.00
			132 Subtotal		<u>32,925.00</u>
134	Title I School Improvement Support 2019-2020				
	420 Title I, Part A, Improving Basic Programs				
	21XX Support Services - Students				
			6XX Supplies and Materials		33,417.05
	221X Improvement of Instruction Services				
			3XX Purchased Professional and Technical Services		11,132.95
			134 Subtotal		<u>44,550.00</u>
374	CTE				
	391 State Career & Technical Education Entitlement - Agriculture				
	1XXX Instruction				
			6XX Supplies and Materials		661.16
	392 State Career & Technical Education Entitlement - Business				
	1XXX Instruction				
			6XX Supplies and Materials		1,630.15
	394 State Career & Technical Education Entitlement - Family & Consumer Sciences				
	1XXX Instruction				
			5XX Other Purchased Services		135.84
			6XX Supplies and Materials		4,675.48
	395 State Career & Technical Education Entitlement - Technology Ed/Industrial Arts				
	1XXX Instruction				
			6XX Supplies and Materials		1,503.50
			374 Subtotal		<u>8,606.13</u>
420	21st Century 2019-2020				
	434 Title IV, Part B, 21st Century Community Learning Centers				
	1XXX Instruction				
			1XX Personal Services - Salaries		140,959.46
			2XX Personal Services - Employee Benefits		22,567.84
			5XX Other Purchased Services		3,582.11
			6XX Supplies and Materials		13,838.92



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

PRC	Program	Function	Object	2019 Value	2020 Value
		21XX	Support Services - Students		
		1XX	Personal Services - Salaries		28,503.82
		2XX	Personal Services - Employee Benefits		5,002.15
		3XX	Purchased Professional and Technical Services		3,550.00
		221X	Improvement of Instruction Services		
		3XX	Purchased Professional and Technical Services		225.00
		5XX	Other Purchased Services		492.37
		27XX	Student Transportation Services		
		5XX	Other Purchased Services		2,325.43
			420 Subtotal		<u>221,047.10</u>
480	CARI Perkins 2019-2020				
	451 Carl Perkins (Federal Career & Technical Education) - Basic Grant				
	1XXX Instruction				
		5XX	Other Purchased Services		1,750.00
		6XX	Supplies and Materials		45,353.50
		7XX	Property and Equipment Acquisition		6,290.00
			480 Subtotal		<u>53,393.50</u>
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		16,750.50
			550 Subtotal		<u>17,200.50</u>
			Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u><u>381,785.97</u></u>

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance	164,973.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	347,698.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	381,785.97	(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)	130,886.38	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
105 BHS Support To Students	2,000.00	2,171.74	-171.74



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
106 Rene Family Giving Fund for College Students	5,000.00	1,892.00	3,108.00
132 Title I School Improvement Support 2018-2019	32,925.00	32,925.00	0.00
134 Title I School Improvement Support 2019-2020	44,550.00	44,550.00	0.00
374 CTE	7,757.00	8,606.13	-849.13
420 21st Century 2019-2020	214,089.00	221,047.10	-6,958.10
480 CARI Perkins 2019-2020	39,127.00	53,393.50	-14,266.50
550 Heritage Project	1,463.03	17,200.50	-15,737.47
784 Athletic Dept Pepsi Money	787.64	0.00	787.64
Total	347,698.67	381,785.97	-34,087.30



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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		2019 Value	2020 Value	
	1XX	Regular Education Programs - Elementary/Secondary					
		26XX	Operation and Maintenance of Plant Services				
			4XX	Purchased Property Services			
					187.63	170.12	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>187.63</u>	<u>170.12</u>	

Schedule Of Changes Worksheet					Fund Code 20	
Beginning Fund Balance						7,179.44 (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						170.12 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						7,009.32 (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		2019 Value	2020 Value
	1510 Interest Earnings		28,013.91	271,095.29
	1530 Net Increase (Decrease) in the Fair Value of Investments		0.00	26,250.00
	1900 Other Revenue from Local Sources		375.00	11,496.15
	4820 Federal Impact Aid		5,019,515.94	0.00
	4820 Federal Impact Aid, Title VII (Section 7003)		0.00	4,368,687.46
	4822 Federal Impact Aid Formulary Construction, Title VII (Section 7007(A))		0.00	64,165.00
	6100 Material Prior Period Revenue Adjustments		0.00	146,711.11
178	SRI Grant 2018-19			
	1900 Other Revenue from Local Sources		0.00	25,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			5,047,904.85	4,913,405.01

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 26		
PRC	Program	Function	Object	2019 Value	2020 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	57,824.33	13,628.61	
			2XX Personal Services - Employee Benefits	725.76	14.62	
			3XX Purchased Professional and Technical Services	2,704.40	0.00	
			5XX Other Purchased Services	46,793.37	45,679.76	
			6XX Supplies and Materials	54,334.15	88,273.71	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	0.00	30,058.36	
			2XX Personal Services - Employee Benefits	0.61	266.27	
			3XX Purchased Professional and Technical Services	0.00	2,275.00	
			5XX Other Purchased Services	935.75	649.79	
			6XX Supplies and Materials	9,508.48	4,652.34	
		221X	Improvement of Instruction Services			
			1XX Personal Services - Salaries	0.00	1,199.07	
			2XX Personal Services - Employee Benefits	52.43	47.48	
			3XX Purchased Professional and Technical Services	5,042.04	7,609.43	
			5XX Other Purchased Services	11,930.98	2,184.43	
			6XX Supplies and Materials	6,610.29	2,148.13	
		222X	Educational Media Services			
			1XX Personal Services - Salaries	2,000.00	17,139.43	
			2XX Personal Services - Employee Benefits	6,796.57	641.90	
			3XX Purchased Professional and Technical Services	12.50	0.00	
			5XX Other Purchased Services	528.03	472.99	
			6XX Supplies and Materials	67,156.20	51,216.13	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object	2019 Value	2020 Value	
			7XX Property and Equipment Acquisition	0.00	9,241.05	
			810 Dues and Fees	62.50	0.00	
		23XX	Support Services - General Administration			
			1XX Personal Services - Salaries	66,861.98	6,489.19	
			2XX Personal Services - Employee Benefits	13,935.40	1,412.42	
			3XX Purchased Professional and Technical Services	9,005.25	22,745.71	
			5XX Other Purchased Services	79,907.54	70,588.87	
			6XX Supplies and Materials	10,358.37	10,195.30	
			810 Dues and Fees	7,773.55	7,953.00	
			8XX Other Expenditures	3,755.50	4,171.75	
		24XX	Support Services - School Administration			
			1XX Personal Services - Salaries	251,041.36	35,142.46	
			2XX Personal Services - Employee Benefits	36,329.46	5,378.83	
			3XX Purchased Professional and Technical Services	16,983.72	6,250.86	
			5XX Other Purchased Services	14,538.69	18,236.62	
			6XX Supplies and Materials	38,773.03	34,868.45	
			7XX Property and Equipment Acquisition	0.00	5,000.00	
			810 Dues and Fees	1,100.00	610.00	
			8XX Other Expenditures	0.00	1,300.00	
		25XX	Support Services - Business			
			1XX Personal Services - Salaries	53,798.78	5,054.77	
			2XX Personal Services - Employee Benefits	9,523.58	858.01	
			3XX Purchased Professional and Technical Services	20,114.53	22,865.67	
			5XX Other Purchased Services	22,426.00	14,559.91	
			6XX Supplies and Materials	12,798.54	0.00	
			810 Dues and Fees	62.50	62.50	
			8XX Other Expenditures	0.00	38,507.41	
		26XX	Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	297,067.66	382,402.80	
			2XX Personal Services - Employee Benefits	35,977.27	31,268.74	
			3XX Purchased Professional and Technical Services	5,904.43	13,431.30	
			440 Bldg & Grounds Repair and Main Services	32,658.99	30,968.42	
			4XX Purchased Property Services	220,288.36	222,620.03	
			5XX Other Purchased Services	671.94	497.26	
			6XX Supplies and Materials	61,592.07	41,461.86	
			7XX Property and Equipment Acquisition	21,150.00	35,789.11	
			810 Dues and Fees	226.75	269.50	
		27XX	Student Transportation Services			
			1XX Personal Services - Salaries	0.00	66,011.88	
			2XX Personal Services - Employee Benefits	27,257.36	32,524.33	
			3XX Purchased Professional and Technical Services	913.05	1,401.82	
			4XX Purchased Property Services	17,217.58	4,892.66	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object	2019 Value	2020 Value	
			5XX Other Purchased Services	2,403.32	2,646.30	
			6XX Supplies and Materials	33,445.79	28,663.76	
		4XXX Facilities Acquisition and Construction Services				
			3XX Purchased Professional and Technical Services	0.00	92.91	
			7XX Property and Equipment Acquisition	6,647.00	0.00	
280	Special Education - Local and State					
		1XXX Instruction				
			1XX Personal Services - Salaries	0.00	36,963.19	
			2XX Personal Services - Employee Benefits	0.00	153.87	
			5XX Other Purchased Services	658.67	645.99	
			6XX Supplies and Materials	1,127.79	1,197.55	
		21XX Support Services - Students				
			2XX Personal Services - Employee Benefits	0.77	0.00	
			3XX Purchased Professional and Technical Services	1,525.00	0.00	
		26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services	825.00	900.00	
		27XX Student Transportation Services				
			1XX Personal Services - Salaries	0.00	8,685.70	
			2XX Personal Services - Employee Benefits	2,782.97	2,950.73	
390	State Career & Technical Education Entitlement - Undistributed					
		1XXX Instruction				
			6XX Supplies and Materials	1,863.24	3,854.44	
413	Title VI, Part A, Indian Education					
		221X Improvement of Instruction Services				
			5XX Other Purchased Services	1,119.12	0.00	
		24XX Support Services - School Administration				
			1XX Personal Services - Salaries	11,391.33	1,029.24	
			2XX Personal Services - Employee Benefits	43.61	47.82	
			5XX Other Purchased Services	346.68	0.00	
			6XX Supplies and Materials	0.00	81.80	
710	School Sponsored Extracurricular Activities					
		34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	18,946.86	30,488.92	
			2XX Personal Services - Employee Benefits	960.46	1,941.94	
			5XX Other Purchased Services	40,939.12	25,184.89	
			6XX Supplies and Materials	1,213.98	215.57	
720	School Sponsored Athletics					
		35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	125,545.71	125,495.53	
			2XX Personal Services - Employee Benefits	4,802.42	10,063.91	
			3XX Purchased Professional and Technical Services	9,692.83	8,675.00	
			4XX Purchased Property Services	1,579.95	5,406.80	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 26	
PRC	Program	Function	Object	2019 Value	2020 Value
			5XX Other Purchased Services	242,474.24	188,819.60
			6XX Supplies and Materials	50,445.19	65,718.36
			7XX Property and Equipment Acquisition	5,895.00	67,349.98
			810 Dues and Fees	7,900.00	8,176.00
	820 Civic Services				
		33XX Community Services			
			5XX Other Purchased Services	769.59	412.05
			6XX Supplies and Materials	2,931.33	2,602.40
	890 Other Community Services				
		33XX Community Services			
			1XX Personal Services - Salaries	330.00	805.75
			2XX Personal Services - Employee Benefits	1.59	3.43
			5XX Other Purchased Services	145.10	0.00
			6XX Supplies and Materials	30.11	6.56
	8XX Community Services Programs				
		33XX Community Services			
			3XX Purchased Professional and Technical Services	0.00	149.75
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	49,850.00	434,975.00
081 James Evans					
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
			5XX Other Purchased Services	475.46	718.39
082 Donna Yellow Owl					
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
			5XX Other Purchased Services	2,245.38	1,217.89
083 Brenda Croff					
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
			5XX Other Purchased Services	1,045.22	139.47
084 Brian Gallup					
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
			5XX Other Purchased Services	3,416.33	1,544.65
085 Rae Tall Whiteman Armstrong					
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
			5XX Other Purchased Services	2,681.90	1,385.25



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object		2019 Value	2020 Value
086	Jess Edwards					
	1XX Regular Education Programs - Elementary/Secondary					
	23XX Support Services - General Administration					
		5XX Other Purchased Services			2,005.93	1,489.97
087	Wendy Bremner					
	1XX Regular Education Programs - Elementary/Secondary					
	23XX Support Services - General Administration					
		5XX Other Purchased Services			2,160.95	672.70
088	Kristy Bullshoe					
	1XX Regular Education Programs - Elementary/Secondary					
	23XX Support Services - General Administration					
		5XX Other Purchased Services			1,430.92	139.47
092	Sports Complex					
	1XX Regular Education Programs - Elementary/Secondary					
	4XXX Facilities Acquisition and Construction Services					
		7XX Property and Equipment Acquisition			98,729.12	2,906,253.15
178	SRI Grant 2018-19					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
		1XX Personal Services - Salaries			1,804.00	0.00
		2XX Personal Services - Employee Benefits			9.64	0.00
		6XX Supplies and Materials			0.00	21,344.12
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>2,407,670.25</u>	<u>5,452,499.74</u>

Schedule Of Changes Worksheet

Fund Code 26

Beginning Fund Balance						12,007,564.18 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,913,405.01 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						5,452,499.74 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	2,349,899.80	Less Last Year	0.00	(4b)	2,349,899.80	
						2,349,899.80 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						13,818,369.25 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

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

PRC	Revenue	2019 Value	2020 Value
	3281 State - Technology Aid	0.00	4,495.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>4,495.68</u>

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

PRC	Program	Function	Object	2019 Value	2020 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance					34,216.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,495.68	(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)					38,712.21	(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	2019 Value	2020 Value
1510	Interest Earnings	0.00	2,141.52
1900	Other Revenue from Local Sources	0.00	46,162.54
1925	Innovative Education Payment	19.67	0.00
3460	Montana Oil and Gas Tax	11,085.59	20,667.12
6100	Material Prior Period Revenue Adjustments	0.00	-43,136.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>11,105.26</u>	<u>25,834.33</u>

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

PRC	Program	Function	Object	2019 Value	2020 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 29

Beginning Fund Balance					214,646.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					25,834.33	(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)					240,480.82	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2019 Value	2020 Value
	1110 District Tax Levy	0.00	11,905.71
	1111 District Levy - Real Property	95,996.10	86,299.86
	1112 District Levy - Personal Property	135,905.89	141,204.49
	1114 District Levy - Pers Prop/Mobile Homes	925.26	0.00
	1114 District Levy - Personal Property/Mobile Homes	0.00	943.07
	1190 Penalties and Interest on Taxes	1,182.34	998.47
	5300 Operating Transfers from Other Funds	49,850.00	434,975.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		283,859.59	676,326.60

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

PRC	Program	Function	Object	2019 Value	2020 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		51XX	General Obligation Bonds, Special Assessments and Interest			
			840 Principal On Debt	195,000.00	595,000.44	
			850 Interest on Debt	101,981.26	89,881.26	
			860 Agent Fees/Issuance Costs	2,600.00	10,189.00	
	999	Undistributed				
		9999	Undistributed			
			892 Material Prior Period Expenditure Adjustments	750.00	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				300,331.26	695,070.70	

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	-27,889.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	676,326.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	695,070.70	(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)	-46,633.75	(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	2019 Value	2020 Value
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	0.00
	1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes	0.00	11.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>11.16</u>

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

PRC	Program	Function	Object	2019 Value	2020 Value
010	1XX Regular Education Programs - Elementary/Secondary				
	4XXX Facilities Acquisition and Construction Services				
		6XX Supplies and Materials		2,714.65	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,714.65</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	32,285.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11.16	(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)	32,296.99	(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	2019 Value	2020 Value
	1900 Other Revenue from Local Sources	63,386.93	46,767.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		63,386.93	46,767.66

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

PRC	Program	Function	Object	2019 Value	2020 Value
	920 Enterprise or Internal Service Programs				
	32XX Enterprise Services				
			1XX Personal Services - Salaries	1,960.00	77,989.64
			2XX Personal Services - Employee Benefits	6,881.34	4,159.72
			4XX Purchased Property Services	1,588.16	6,283.73
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				10,429.50	88,433.09

Schedule Of Changes Worksheet

Fund Code 74

Beginning Fund Balance	41,665.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	46,767.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	88,433.09	(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)	0.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

78 - Self Insurance Fund - Health

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

PRC	Revenue	2019 Value	2020 Value
	1900 Other Revenue from Local Sources	4,453,453.00	3,667,273.00
	6100 Material Prior Period Revenue Adjustments	-264,174.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>4,189,279.00</u>	<u>3,667,273.00</u>

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

PRC	Program	Function	Object	2019 Value	2020 Value
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			5XX Other Purchased Services	4,409,987.00	2,823,950.21
			8XX Other Expenditures	180,541.18	1,129,299.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>4,590,528.18</u>	<u>3,953,249.21</u>

Schedule Of Changes Worksheet

Fund Code 78

Beginning Fund Balance	1,784,058.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,667,273.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,953,249.21	(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)	1,498,082.61	(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		2019 Value	2020 Value
	1700 Student Extracurricular Activity Receipts		292,774.44	224,843.30
	6100 Material Prior Period Revenue Adjustments		-23,294.70	19,866.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>269,479.74</u>	<u>244,709.30</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 84	
PRC	Program	Function	Object	2019 Value	2020 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	250,085.04	166,146.77
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	0.00	45,516.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>250,085.04</u>	<u>211,663.09</u>

Schedule Of Changes Worksheet						Fund Code 84	
Beginning Fund Balance						322,552.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						244,709.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						211,663.09	(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)						355,598.77	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 85	
PRC	Revenue		2019 Value	2020 Value
701	Randy Johnson Academic Achievement			
	1900 Other Revenue from Local Sources		850.00	500.00
704	GGeorge McNabb Scholarship			
	1900 Other Revenue from Local Sources		100.00	100.00
706	Randy Johnson - You Did It			
	1900 Other Revenue from Local Sources		700.00	500.00
707	Roy McNabb Scholarship			
	1900 Other Revenue from Local Sources		100.00	100.00
712	McKay Scholarship			
	1900 Other Revenue from Local Sources		500.00	500.00
716	Nanampaska Scholarship			
	1900 Other Revenue from Local Sources		0.00	500.00
726	Banner Scholarship			
	1900 Other Revenue from Local Sources		0.00	1,500.00
732	Outstanding Artist Scholarship			
	1900 Other Revenue from Local Sources		0.00	100.00
733	Renee Wellman Memorial Scholarship			
	1900 Other Revenue from Local Sources		0.00	100.00
748	Browning Lumber Scholarship			
	1900 Other Revenue from Local Sources		0.00	1,000.00
749	Antelope Society/Anna & Lyle Omeasoo			
	1900 Other Revenue from Local Sources		0.00	200.00
751	Back to the Sixties			
	1900 Other Revenue from Local Sources		500.00	500.00
755	Pepsi Scholarship			
	1900 Other Revenue from Local Sources		3,000.00	2,000.00
758	Lynn D. Rosenberger Memorial Scholarship			
	1900 Other Revenue from Local Sources		2,300.00	0.00
759	Cut Bank Tire - Overcoming Obstacles or Hardship			
	1900 Other Revenue from Local Sources		400.00	400.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			8,450.00	8,000.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 85	
PRC	Program	Function	Object	2019 Value	2020 Value
701	Randy Johnson Academic Achievement				
	8XX Community Services Programs				
		33XX Community Services			
			870 Student Scholarships	850.00	500.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 85	
PRC	Program	Function	Object	2019 Value	2020 Value	
704	GEorge McNabb Scholarship					
	8XX Community Services Programs					
		33XX Community Services				
			870 Student Scholarships	100.00		100.00
706	Randy Johnson - You Did It					
	8XX Community Services Programs					
		33XX Community Services				
			870 Student Scholarships	700.00		500.00
707	Roy McNabb Scholarship					
	8XX Community Services Programs					
		33XX Community Services				
			870 Student Scholarships	100.00		100.00
708	Dallas Owens Scholarship					
	8XX Community Services Programs					
		33XX Community Services				
			870 Student Scholarships	0.00		1,000.00
712	McKay Sclarship					
	8XX Community Services Programs					
		33XX Community Services				
			870 Student Scholarships	500.00		500.00
716	Nanampska Scholarship					
	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	1,000.00		300.00
726	Banner Scholarship					
	8XX Community Services Programs					
		33XX Community Services				
			870 Student Scholarships	500.00		1,000.00
731						
	8XX Community Services Programs					
		33XX Community Services				
			870 Student Scholarships	2,500.00		0.00
732	Outstanding Artist Scholarship					
	8XX Community Services Programs					
		33XX Community Services				
			870 Student Scholarships	0.00		100.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 85	
PRC	Program	Function	Object	2019 Value	2020 Value
733	Renee Wellman Memorial Scholarship				
	8XX Community Services Programs				
		33XX Community Services			
			870 Student Scholarships	0.00	100.00
748	Browning Lumber Scholarship				
	8XX Community Services Programs				
		33XX Community Services			
			870 Student Scholarships	0.00	1,000.00
749	Antelope Society/Anna & Lyle Omeasoo				
	8XX Community Services Programs				
		33XX Community Services			
			870 Student Scholarships	0.00	200.00
750					
	8XX Community Services Programs				
		33XX Community Services			
			870 Student Scholarships	1,500.00	0.00
751	Back to the Sixties				
	8XX Community Services Programs				
		33XX Community Services			
			870 Student Scholarships	1,000.00	500.00
752					
	8XX Community Services Programs				
		33XX Community Services			
			870 Student Scholarships	500.00	0.00
754					
	8XX Community Services Programs				
		33XX Community Services			
			870 Student Scholarships	300.00	0.00
755	Pepsi Scholarship				
	8XX Community Services Programs				
		33XX Community Services			
			870 Student Scholarships	3,000.00	2,000.00
756	George Bird Grinnell Native American Foundation Scholarship				
	8XX Community Services Programs				
		33XX Community Services			
			870 Student Scholarships	4,000.00	4,000.00
757	Browning Chamber of Commerce				
	8XX Community Services Programs				
		33XX Community Services			
			870 Student Scholarships	0.00	2,000.00



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

PRC	Program	Function	Object	2019 Value	2020 Value
758	Lynn D. Rosenberger Memorial Scholarship				
	8XX Community Services Programs				
		33XX Community Services			
			870 Student Scholarships	2,000.00	300.00
759	Cut Bank Tire - Overcoming Obstacles or Hardship				
	8XX Community Services Programs				
		33XX Community Services			
			870 Student Scholarships	400.00	400.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>18,950.00</u>	<u>15,100.00</u>

Schedule Of Changes Worksheet

Fund Code 85

Beginning Fund Balance					79,614.66 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					8,000.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					15,100.00 (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)					72,514.66 (5)



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Detail Expenditure

Fund	Account	Description	2019 Value	2020 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	221,867.63	220,428.18
XX	39X 1XXX 112	Certified Teacher Staff Salaries	152,950.84	156,699.43
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	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	1,650,404.76	1,360,290.60
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	4,510.93	5,235.95
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	193,076.94	193,793.50
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	98,729.12	2,906,253.15
XX	XXX 4XXX 73X	Major Equipment-New	6,647.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 355	Technology Contracted Services	0.00	0.00
XX	XXX XXXX 455	Technology Repairs and Rental	0.00	0.00
XX	XXX XXXX 535	Technology Communication Services	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	12,860.00	9,600.00
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 682	Technology Supplies	930.68	598.50
XX	XXX XXXX 735	Technology Equipment and Software	0.00	9,241.05



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	92,887.89
b. Related Services Block Grant Entitlement	30,962.63
c. Total Entitlements Subject to Reversion	123,850.52

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)]	164,721.19
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	515,168.60
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 FY2022 Maximum Budget: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	401,938.10	0.00	0.00	0.00	36,963.19
280	1XXX	2XX	52,449.05	0.00	0.00	0.00	153.87
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	645.99
280	1XXX	6XX	0.00	0.00	0.00	0.00	1,197.55
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	21,738.98	0.00	0.00	0.00	0.00
280	24XX	2XX	81.87	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			476,208.00	0.00	0.00	0.00	38,960.60

515,168.60

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 FY20 in TEAMS.



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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	24,422,690.00	0.00	16,000.00	0.00	24,438,690.00
Machinery and Equipment	3,391,065.00	0.00	283,172.00	155,799.00	3,518,438.00
Construction in Progress	0.00	98,729.00	556,353.00	0.00	655,082.00
Totals at Historical Cost	31,003,363.00	98,729.00	855,525.00	155,799.00	31,801,818.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	31,003,363.00	98,729.00	855,525.00	155,799.00	31,801,818.00

* 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

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2019	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2020) [a+b-c-d]	(f) Current Portion Due FY2021	(g) Long-Term Portion Due FY2022
Governmental Activities *							
Compensated Absences	161,233.00	58,025.00	0.00	0.00	219,258.00	0.00	219,258.00
Other Post Employment Benefits	49,994.00	79,996.00	0.00	0.00	129,990.00	0.00	129,990.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	211,227.00	138,021.00	0.00	0.00	349,248.00	0.00	349,248.00
Bond(s)							
12/01/2007	1,010,000.00	0.00	235,000.00	0.00	775,000.00	245,000.00	530,000.00
12/01/2007	1,670,000.00	0.00	180,000.00	0.00	1,490,000.00	185,000.00	1,305,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	2,680,000.00	0.00	415,000.00	0.00	2,265,000.00	430,000.00	1,835,000.00

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.



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Net Pension Liability FY2020

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	1,673,712.00	0.00	322,712.00	1,351,000.00
Net Pension - TRS	4,562,232.00	278,602.00	0.00	4,840,834.00