



Trustees' Financial Summary

FY2019-20

Submit ID: 0400-71619375

18 Glacier County

0400 Browning Elem

Due Date:

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

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

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

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

Certification

Business Manager/Clerk:

Stacy Edwards

Phone #:

(406) 338-2715

(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#
001	Childcare Meal Reimb	STATE		
003	P-Card Rebate	STATE		
016	Auditor Adjustment	LOCAL		
018	EXXON VC	LOCAL		
020	Browning Elementary	LOCAL		
022	Pow Wow	LOCAL		
023	Child Care Fundraiser	LOCAL		
025	Lights On	STATE		
026	Browning Elementary Incentives	LOCAL		
031	Napi Rentals	LOCAL		
032	Trailer Court Rentals	LOCAL		
033	Babb Trailer Rental	LOCAL		
034	Stay in School Lot	LOCAL		
035	Supper Program	LOCAL		
060	High School	LOCAL		
067	Summer Activities	LOCAL		
072	Childcare	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		
091	Middle School Addition	LOCAL		
092	Sports Complex	LOCAL		
093	Facilities	LOCAL		
094	Homeless Donations	LOCAL		
107	School Supplies	LOCAL		
118	Title I - Schoolwide 2017-2018	FEDERAL	018 0400 3218	Federal
119	Title I Schoolwide 2018-2019	FEDERAL	018 0400 32 19	84.010A



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
120	Title I Schoolwide 2019-2020	FEDERAL	018 0400 32 20	84.010A
131	Title I School Improvement Support 2018-2019	FEDERAL	018 0400 33 19	84.010A
133	Title I School Improvement Support 2019-2020	FEDERAL	018 0400 37 20	84.010A
178	SRI Grant 2018-2019	FEDERAL		
182	Preschool Development Grant 2018-2019	FEDERAL	018 0400 16 19	84.419A
183	Preschool Development Grant 2019-2020	FEDERAL	018 0400 16 20	84.419A
208	Project AWARE - Component 1 - 2018-2019	FEDERAL	018 0400 38 19	93.243
209	Project AWARE - Component 2 - 2018-2019	FEDERAL	018 0400 38 19 0	93.243
210	Sokinaapi Project (Blackfeet for Good Health Project)	FEDERAL	1H79SP081549-01	93.243
219	Title I Part A Basic - 2018-2019	FEDERAL	018 0400 31 19	84.010A
220	Title I Part A Basic 2019-2020	FEDERAL	018 0400 31 20	84.010A
253	Best Beginning Coalition	STATE	1802PROS0365	
254	Best Beginnings Coalition	STATE	1902PROS0412	
355	Medicaide Reimbursement	STATE		
360	Montana Medicaid	STATE		
419	21st CCLC 2018-2019	FEDERAL	018 0400 17 19	84.287
443	McKinney Vento - Homeless 2018-2019	FEDERAL	018 0400 57 19	84.196A
444	McKinney Vento - Homeless 2019-2020	FEDERAL	018 0400 57 20	81.196A
451	Title II - Supporting Effective Instruction 2019-2020	FEDERAL	018 0400 14 20	84.367A
510	Immersion Grant	STATE		
520	Title VI Indina Ed 2018-2019	FEDERAL	S060A180819	84.060A
521	Title VI Indian Ed 2019-2020	FEDERAL	S06A190819	84.060A
601	ESSER Fund Grant 2019-2020	FEDERAL	018 0400 91 20	84.425D
609	IDEA Part B 2018-2019	FEDERAL	018 0400 77 19	84.027
610	IDEA Part B 2019-2020	FEDERAL	018 0400 77 20	84.027A
619	IDEA Preschool 2018-2019	FEDERAL	018 0400 79 19	84.173
621	IDEA Preschool 2019-2020	FEDERAL	018 0400 79 20	84.173A
649	MCLP 2018-2019	FEDERAL	018 0400 35 19	84.371C
650	MCLP 2019-2020	FEDERAL	018 0400 35 20	84.371C
685	GEAR UP MS 2018-2019	STATE		
686	GEAR UP HS 2018-2019	STATE		
688	GEAR UP Summer MS 2019	STATE		



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
689	GEAR UP Summer HS 2019	STATE		
690	Gear Up MS 2019-2020	STATE	P334S170019-19	84.334S
691	Gear Up HS 2019-2020	STATE	P334S170019-19	84.334S
722	Napi Incentives	STATE		
780	Miscellaneous Local Revenue	LOCAL		
782	Employee Fund	LOCAL		
786	Equipment Replacement Fund	LOCAL		
787	License Plate Revenue	LOCAL		
800	Food Pantry	LOCAL		
807	Summer Lunch Program	LOCAL		



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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)	1,286,966.26	139,469.27	533,051.08	
02	Taxes Receivable - Real and Personal (120-149)	388,192.65	192,556.61	126,589.67	
03	Taxes Receivable - Protested (150-159)	50,236.79	22,386.95	21,480.98	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	6,168.13		109,059.64	214,318.43
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,731,563.83	354,412.83	790,181.37	214,318.43
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	275,103.77	24,716.00		57,830.00
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	275,103.77	24,716.00		57,830.00
DEFERRED INFLOWS					
36	Deferred Inflows (680)	438,430.44	214,943.56	148,070.65	
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	1,018,029.62	114,753.27	642,110.72	156,488.43
52	TOTAL FUND BALANCE/EQUITY	1,018,029.62	114,753.27	642,110.72	156,488.43
53	TOTAL LIABILITIES AND FUND BALANCE	1,731,563.83	354,412.83	790,181.37	214,318.43



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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)	26,818.85	496,256.64	(584,840.37)	28,238.24
02	Taxes Receivable - Real and Personal (120-149)	52.01			636.17
03	Taxes Receivable - Protested (150-159)	2.43			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	5,597.32	8,648.66	939,241.99	5,522.89
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	32,470.61	504,905.30	354,401.62	34,397.30
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)		33,026.17	1,294.30	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		33,026.17	1,294.30	
DEFERRED INFLOWS					
36	Deferred Inflows (680)	54.44			636.17
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			74.95	
48	Fund Balance for Budget	32,416.17	471,879.13	353,032.37	33,761.13
52	TOTAL FUND BALANCE/EQUITY	32,416.17	471,879.13	353,107.32	33,761.13
53	TOTAL LIABILITIES AND FUND BALANCE	32,470.61	504,905.30	354,401.62	34,397.30



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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)			7,972.74	
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)			2,027.26	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			10,000.00	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			10,000.00	
52	TOTAL FUND BALANCE/EQUITY			10,000.00	
53	TOTAL LIABILITIES AND FUND BALANCE			10,000.00	



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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)			24,024,218.89	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			592,285.07	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			24,616,503.96	
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)			570,968.91	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			570,968.91	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			9,876,101.06	
48	Fund Balance for Budget			14,169,433.99	
52	TOTAL FUND BALANCE/EQUITY			24,045,535.05	
53	TOTAL LIABILITIES AND FUND BALANCE			24,616,503.96	



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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)	42,671.22	329,754.10		(80,727.21)
02	Taxes Receivable - Real and Personal (120-149)				93,843.42
03	Taxes Receivable - Protested (150-159)				23,942.80
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	8,345.72	60,117.90		20,407.47
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	51,016.94	389,872.00		57,466.48
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)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				117,786.22
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	51,016.94	389,872.00		(60,319.74)
52	TOTAL FUND BALANCE/EQUITY	51,016.94	389,872.00		(60,319.74)
53	TOTAL LIABILITIES AND FUND BALANCE	51,016.94	389,872.00		57,466.48



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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)	182,491.75	105,008.64		
02	Taxes Receivable - Real and Personal (120-149)		10,892.02		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	35,692.10	20,532.23		
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	218,183.85	136,432.89		
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)		10,892.02		
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	218,183.85	125,540.87		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	218,183.85	125,540.87		
53	TOTAL LIABILITIES AND FUND BALANCE	218,183.85	136,432.89		



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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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ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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)		221,999.06		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		43,419.03		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		265,418.09		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		265,418.09		
52	TOTAL FUND BALANCE/EQUITY		265,418.09		
53	TOTAL LIABILITIES AND FUND BALANCE		265,418.09		



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Balance Sheet

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



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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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		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	34,341.92
1111	District Levy - Real Property	250,836.65	218,195.12
1112	District Levy - Personal Property	348,020.00	360,967.58
1114	District Levy - Pers Prop/Mobile Homes	2,083.39	0.00
1114	District Levy - Personal Property/Mobile Homes	0.00	2,191.65
1190	Penalties and Interest on Taxes	4,280.36	3,032.07
1900	Other Revenue from Local Sources	0.00	2,792.03
3110	Direct State Aid	4,032,082.50	3,927,582.93
3111	Quality Educator	455,633.70	418,021.00
3112	At Risk Student	145,504.08	142,974.77
3113	Indian Education For All	32,792.32	31,951.80
3114	American Indian Achievement Gap	285,262.00	279,936.00
3115	State Spec Ed Allowable Cost Pymt to Districts	466,394.29	0.00
3115	State Special Education Allowable Cost Payment to Districts	0.00	484,634.52
3116	Data For Achievement	0.00	30,598.65
3120	State - Guaranteed Tax Base Aid	3,073,536.56	2,993,052.48
6100	Material Prior Period Revenue Adjustments	0.00	157,431.29
9710	Residual Equity Transfers In	35,476.55	10,927.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		9,131,902.40	9,098,630.97

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	5,181,662.86	4,735,237.77
			2XX Personal Services - Employee Benefits	856,753.60	775,632.40
			5XX Other Purchased Services	1,204.52	1,208.66
			6XX Supplies and Materials	9,179.05	10,749.47
21XX Support Services - Students					
			1XX Personal Services - Salaries	527,548.87	513,041.21
			2XX Personal Services - Employee Benefits	74,656.87	47,951.85
221X Improvement of Instruction Services					
			1XX Personal Services - Salaries	5,393.54	0.00
222X Educational Media Services					
			1XX Personal Services - Salaries	341,218.39	233,923.67
			2XX Personal Services - Employee Benefits	35,111.89	31,455.85
			6XX Supplies and Materials	248.64	0.00



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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	
		23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	6,828.60	0.00	
		24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	128,457.77	1,183,231.70	
		2XX	Personal Services - Employee Benefits	493.70	118,028.11	
		3XX	Purchased Professional and Technical Services	363.78	361.64	
		5XX	Other Purchased Services	1,084.82	1,257.91	
		6XX	Supplies and Materials	511.90	402.70	
		25XX	Support Services - Business			
		1XX	Personal Services - Salaries	68,405.31	158,782.64	
		2XX	Personal Services - Employee Benefits	0.00	26,951.87	
		26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	545,630.00	5,324.03	
		2XX	Personal Services - Employee Benefits	14,158.21	2,287.64	
		27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	140,016.64	0.00	
	280		Special Education - Local and State			
		1XXX	Instruction			
		1XX	Personal Services - Salaries	985,057.89	779,972.63	
		2XX	Personal Services - Employee Benefits	124,868.01	126,674.71	
		21XX	Support Services - Students			
		1XX	Personal Services - Salaries	48,106.60	98,390.61	
		2XX	Personal Services - Employee Benefits	12,259.22	22,332.16	
		24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	36,203.59	62,509.10	
	390		State Career & Technical Education Entitlement - Undistributed			
		1XXX	Instruction			
		1XX	Personal Services - Salaries	22,679.42	23,947.91	
		2XX	Personal Services - Employee Benefits	87.25	100.17	
	471		GEAR UP			
		1XXX	Instruction			
		1XX	Personal Services - Salaries	168.75	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>9,168,359.69</u>	<u>8,959,756.41</u>	



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance						879,155.06 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						9,098,630.97 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						8,959,756.41 (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)						1,018,029.62 (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	14,360.32
1111	District Levy - Real Property	106,385.73	91,356.14
1112	District Levy - Personal Property	146,725.01	150,773.70
1114	District Levy - Pers Prop/Mobile Homes	870.15	0.00
1114	District Levy - Personal Property/Mobile Homes	0.00	925.66
1190	Penalties and Interest on Taxes	2,163.81	1,367.82
1900	Other Revenue from Local Sources	0.00	22.19
2220	County On-Schedule Trans Reimb	128,843.29	0.00
2220	County On-Schedule Transportation Reimbursement	0.00	129,342.30
3210	State - On-Schedule Transportation Reimbursement	0.00	129,342.31
3210	State On-Schedule Trans Reimb	112,095.41	0.00
5200	Sale or Compensation for Loss of Assets	39,990.00	2,956.50
6100	Material Prior Period Revenue Adjustments	0.00	499.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		537,073.40	520,946.55

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	368,027.56	489,582.52	
			2XX Personal Services - Employee Benefits	68,863.07	62,691.82	
			3XX Purchased Professional and Technical Services	252.00	504.00	
			4XX Purchased Property Services	3,952.92	17,961.60	
			5XX Other Purchased Services	27,452.07	29,339.29	
			6XX Supplies and Materials	0.00	29,735.87	
			7XX Property and Equipment Acquisition	11,856.00	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				480,403.62	629,815.10	



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance						223,621.82 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						520,946.55 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						629,815.10 (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)						114,753.27 (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	16,337.69
1111	District Levy - Real Property	120,626.16	104,259.52
1112	District Levy - Personal Property	167,627.28	172,378.57
1114	District Levy - Pers Prop/Mobile Homes	1,002.28	0.00
1114	District Levy - Personal Property/Mobile Homes	0.00	1,040.32
1190	Penalties and Interest on Taxes	1,883.65	1,436.62
1900	Other Revenue from Local Sources	0.00	25.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>291,139.37</u>	<u>295,478.05</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	22,472.58	416,081.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>22,472.58</u>	<u>416,081.25</u>	

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	762,713.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	295,478.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	416,081.25	(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)	642,110.72	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 12	
PRC	Revenue	2019 Value	2020 Value
	1630 Catering Sales	1,500.00	1,769.60
	1632 Daily Adult Sales	5.00	0.00
	3220 State - School Nutrition Match	0.00	1,546.38
	3220 State Food Services Match	2,169.48	0.00
	4550 Federal Child Nutrition	1,340,919.82	0.00
	4550 Federal School Nutrition Reimbursement	0.00	927,049.10
	4552 Fresh Fruit And Vegetable	69,304.66	0.00
	4552 School Nutrition Fresh Fruit And Vegetable Program	0.00	30,498.47
	4555 School Foods Summer Program - 10.559	0.00	0.00
	4555 School Nutrition Summer Food Service Program	0.00	475,144.45
	6100 Material Prior Period Revenue Adjustments	42,650.74	43,944.08
001	Childcare Meal Reimb		
	1611 National School Lunch Program	10,194.19	25,207.44
005			
	1632 Daily Adult Sales	41.00	0.00
010			
	1632 Daily Adult Sales	40.00	0.00
020	Browning Elementary		
	1632 Daily Adult Sales	62.25	300.00
030			
	1632 Daily Adult Sales	70.25	0.00
031	Napi Rentals		
	1632 Daily Adult Sales	125.00	125.00
035	Supper Program		
	1632 Daily Adult Sales	0.00	233.00
042			
	1632 Daily Adult Sales	20.00	0.00
050			
	1632 Daily Adult Sales	31.00	0.00
060	High School		
	1632 Daily Adult Sales	40,867.25	40,028.00
807	Summer Lunch Program		
	1632 Daily Adult Sales	6,929.39	100.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,514,930.03	1,545,945.52



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12	
PRC	Program	Function	Object		2019 Value	2020 Value
	910 Food Services					
		26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services		15,780.83	14,370.93
		31XX Food Services				
			1XX Personal Services - Salaries		564,263.45	557,166.44
			2XX Personal Services - Employee Benefits		58,782.50	61,365.35
			5XX Other Purchased Services		0.00	5,773.04
			6XX Supplies and Materials		821,844.63	895,133.47
807	Summer Lunch Program					
	910 Food Services					
		31XX Food Services				
			1XX Personal Services - Salaries		255,885.44	50,591.04
			2XX Personal Services - Employee Benefits		16,332.08	2,415.80
			6XX Supplies and Materials		190,350.68	59,713.53
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					1,923,239.61	1,646,529.60

Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance						257,072.51 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,545,945.52 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,646,529.60 (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)						156,488.43 (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
	1111 District Levy - Real Property		0.02	0.00
	1114 District Levy - Pers Prop/Mobile Homes		0.00	0.00
	1114 District Levy - Personal Property/Mobile Homes		0.00	0.02
	1190 Penalties and Interest on Taxes		0.03	0.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>0.05</u>	<u>0.04</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		3,460.00	2,260.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>3,460.00</u>	<u>2,260.00</u>

Schedule Of Changes Worksheet						Fund Code 13	
Beginning Fund Balance						34,676.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						0.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,260.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						32,416.17	(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
	1900 Other Revenue from Local Sources		281.96	0.00
	2240 County Retirement Distribution		2,036,636.69	2,053,009.00
	6100 Material Prior Period Revenue Adjustments		0.00	38,597.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			2,036,918.65	2,091,606.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 14	
PRC	Program	Function	Object	2019 Value	2020 Value
	170 Distance Learning				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	17,630.66	673.93
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	900,293.75	829,894.74
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	89,070.67	123,799.05
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	17,094.26	14,578.60
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	58,374.38	59,185.77
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	43,598.46	45,162.96
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	178,314.62	184,560.06
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	26,557.76	27,654.89
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	173,527.82	185,252.79
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	90,279.10	99,535.17
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	169,760.47	194,488.05
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	10,465.63	16,923.00
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	6,661.49	11,257.54
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	4,263.03	4,307.75



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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
	390 State Career & Technical Education Entitlement - Undistributed					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits		3,878.11	4,118.76
	710 School Sponsored Extracurricular Activities					
		34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits		2,085.92	1,847.46
	720 School Sponsored Athletics					
		35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits		10,300.71	11,674.00
	890 Other Community Services					
		33XX Community Services				
			2XX Personal Services - Employee Benefits		192.84	473.27
	910 Food Services					
		31XX Food Services				
			2XX Personal Services - Employee Benefits		90,983.08	99,945.08
	920 Enterprise or Internal Service Programs					
		32XX Enterprise Services				
			2XX Personal Services - Employee Benefits		16,370.28	18,280.32
807 Summer Lunch Program						
	910 Food Services					
		31XX Food Services				
			2XX Personal Services - Employee Benefits		42,235.92	8,316.01
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>1,951,938.96</u>	<u>1,941,929.20</u>

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					322,202.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,091,606.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,941,929.20	(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)					471,879.13	(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
003	P-Card Rebate	
	1900 Other Revenue from Local Sources	7,444.10
016	Auditor Adjustment	
	6100 Material Prior Period Revenue Adjustments	14,400.89
017		
	1900 Other Revenue from Local Sources	0.00
018	EXXON VC	
	1900 Other Revenue from Local Sources	500.00
020	Browning Elementary	
	1900 Other Revenue from Local Sources	0.00
022	Pow Wow	
	1900 Other Revenue from Local Sources	1,044.55
023	Child Care Fundraiser	
	1900 Other Revenue from Local Sources	297.10
025	Lights On	
	1900 Other Revenue from Local Sources	0.00
026	Browning Elementary Incentives	
	1900 Other Revenue from Local Sources	285.00
027		
	1900 Other Revenue from Local Sources	0.00
094	Homeless Donations	
	1900 Other Revenue from Local Sources	4,575.00
107	School Supplies	
	1900 Other Revenue from Local Sources	17,500.00
118	Title I - Schoolwide 2017-2018	
	4940 Schoolwide Program	0.00
	4940 Title I, ESEA, Schoolwide Program	0.00
	6100 Material Prior Period Revenue Adjustments	0.00
119	Title I Schoolwide 2018-2019	
	4940 Schoolwide Program	0.00
	4940 Title I, ESEA, Schoolwide Program	425,127.08
120	Title I Schoolwide 2019-2020	
	4940 Schoolwide Program	0.00
	4940 Title I, ESEA, Schoolwide Program	1,568,446.00
129		
	4200 Title I, Part A, Improving Basic Programs	0.00
131	Title I School Improvement Support 2018-2019	
	4200 Title I, Part A, Improving Basic Programs	100,544.00



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133 Title I School Improvement Support 2019-2020		
4200 Title I, Part A, Improving Basic Programs		57,750.00
182 Preschool Development Grant 2018-2019		
4650 Federal Miscellaneous Grants from OPI		0.00
183 Preschool Development Grant 2019-2020		
4650 Federal Miscellaneous Grants from OPI		87,326.00
206		
4650 Federal Miscellaneous Grants from OPI		0.00
207		
4650 Federal Miscellaneous Grants from OPI		0.00
208 Project AWARE - Component 1 - 2018-2019		
4650 Federal Miscellaneous Grants from OPI		109,440.27
209 Project AWARE - Component 2 - 2018-2019		
4650 Federal Miscellaneous Grants from OPI		5,722.33
210 Sokinaapi Project (Blackfeet for Good Health Project)		
4700 Federal Miscellaneous Grants from other State Agencies		200,713.80
218		
4200 Title I, Part A, Improving Basic Programs		0.00
219 Title I Part A Basic - 2018-2019		
4200 Title I, Part A, Improving Basic Programs		5,737.00
220 Title I Part A Basic 2019-2020		
4200 Title I, Part A, Improving Basic Programs		21,656.00
253 Best Beginning Coalition		
6100 Material Prior Period Revenue Adjustments		9,044.91
254 Best Beginnings Coalition		
1900 Other Revenue from Local Sources		10,000.00
318		
4320 Title III, Part A, English Language Acquisition & Language Enhancement		0.00
355 Medicaide Reimbursement		
3355 Medicaid - Miscellaneous		110,531.94
360 Montana Medicaid		
1900 Other Revenue from Local Sources		88,403.27
3355 Medicaid - Miscellaneous		0.00
419 21st CCLC 2018-2019		
4340 Title IV, Part B, 21st Century Community Learning Centers		0.00
442		
4380 Title IX, Part A, Education for Homeless Children & Youth		0.00
4380 Title X, Part C, Education of Homeless Children & Youth		0.00
443 McKinney Vento - Homeless 2018-2019		
4380 Title IX, Part A, Education for Homeless Children & Youth		5,200.22
4380 Title X, Part C, Education of Homeless Children & Youth		0.00
444 McKinney Vento - Homeless 2019-2020		
4380 Title IX, Part A, Education for Homeless Children & Youth		12,654.00
4380 Title X, Part C, Education of Homeless Children & Youth		0.00



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451 Title II - Supporting Effective Instruction 2019-2020		
4300 Title II, Part A, Supporting Effective Instruction (Improving Teacher Quality)		1,100.00
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund		0.00
510 Immersion Grant		
3740 Indian Language Immersion Program		31,969.23
519		
6100 Material Prior Period Revenue Adjustments		0.00
520 Title VI Indiana Ed 2018-2019		
4130 Title VI, Part A, Indian Education		0.00
4130 Title VII Indian Education		0.00
521 Title VI Indian Ed 2019-2020		
4130 Title VI, Part A, Indian Education		454,193.00
4130 Title VII Indian Education		0.00
601 ESSER Fund Grant 2019-2020		
7650 CARES - State School Emergency Relief Fund		39,342.00
608		
4560 IDEA, Part B, Children with Disabilities		0.00
4560 IDEA, Part B, Special Education		0.00
609 IDEA Part B 2018-2019		
4560 IDEA, Part B, Children with Disabilities		0.00
4560 IDEA, Part B, Special Education		94,882.85
610 IDEA Part B 2019-2020		
4560 IDEA, Part B, Children with Disabilities		0.00
4560 IDEA, Part B, Special Education		536,692.00
618		
4570 IDEA Preschool		0.00
4570 IDEA, Special Education Preschool		0.00
619 IDEA Preschool 2018-2019		
4570 IDEA Preschool		0.00
4570 IDEA, Special Education Preschool		1,409.54
621 IDEA Preschool 2019-2020		
4570 IDEA Preschool		0.00
4570 IDEA, Special Education Preschool		18,390.00
648		
4230 Title I, Part E, Striving Readers		0.00
4230 Title II, Part E, Comprehensive Literacy Development (Striving Readers)		0.00
649 MCLP 2018-2019		
4230 Title I, Part E, Striving Readers		0.00
4230 Title II, Part E, Comprehensive Literacy Development (Striving Readers)		195,565.98
650 MCLP 2019-2020		
4230 Title I, Part E, Striving Readers		0.00
4230 Title II, Part E, Comprehensive Literacy Development (Striving Readers)		250,950.00
682		
4710 GEAR UP		0.00



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683	4710 GEAR UP	0.00
684	4710 GEAR UP	0.00
685 GEAR UP MS 2018-2019	4710 GEAR UP	0.00
686 GEAR UP HS 2018-2019	4710 GEAR UP	2,435.03
687	4710 GEAR UP	0.00
688 GEAR UP Summer MS 2019	4710 GEAR UP	4,741.70
689 GEAR UP Summer HS 2019	4710 GEAR UP	4,402.85
690 Gear Up MS 2019-2020	4710 GEAR UP	104,005.17
691 Gear Up HS 2019-2020	4710 GEAR UP	121,612.14
722 Napi Incentives	1900 Other Revenue from Local Sources	1,528.75
780 Miscellaneous Local Revenue	1900 Other Revenue from Local Sources	15,803.26
782 Employee Fund	1900 Other Revenue from Local Sources	533.18
786 Equipment Replacement Fund	1900 Other Revenue from Local Sources	25.00
787 License Plate Revenue	1900 Other Revenue from Local Sources	1,960.00
800 Food Pantry	1900 Other Revenue from Local Sources	13,199.00
850	1900 Other Revenue from Local Sources	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,759,084.14

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

PRC	Program	Function	Object	2019 Value	2020 Value
025	Lights On				
	810	Community Recreation			
		33XX	Community Services		
			6XX	Supplies and Materials	2,684.00
			025 Subtotal		2,684.00



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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
067	Summer Activities				
	170	Distance Learning			
		1XXX	Instruction		
			6XX Supplies and Materials		1,480.82
			067 Subtotal		<u>1,480.82</u>
094	Homeless Donations				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		6,212.02
			094 Subtotal		<u>6,212.02</u>
119	Title I Schoolwide 2018-2019				
	494	Title I, ESEA, Schoolwide Program			
		1XXX	Instruction		
			1XX Personal Services - Salaries		54,864.79
			2XX Personal Services - Employee Benefits		13,688.36
			6XX Supplies and Materials		103,638.72
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		22,964.70
			2XX Personal Services - Employee Benefits		7,113.87
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		125,016.63
			2XX Personal Services - Employee Benefits		28,612.10
			3XX Purchased Professional and Technical Services		66,842.98
			5XX Other Purchased Services		1,385.93
			6XX Supplies and Materials		999.00
			119 Subtotal		<u>425,127.08</u>
120	Title I Schoolwide 2019-2020				
	494	Title I, ESEA, Schoolwide Program			
		1XXX	Instruction		
			1XX Personal Services - Salaries		453,293.93
			2XX Personal Services - Employee Benefits		124,353.61
			6XX Supplies and Materials		21,401.40
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		182,907.34
			2XX Personal Services - Employee Benefits		61,400.59
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		474,466.56
			2XX Personal Services - Employee Benefits		150,983.44
			3XX Purchased Professional and Technical Services		83,620.00
			5XX Other Purchased Services		3,279.20



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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
			6XX Supplies and Materials		12,740.20
			120 Subtotal		<u>1,568,446.27</u>
131	Title I School Improvement Support 2018-2019				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
			6XX Supplies and Materials		71,569.90
	221X Improvement of Instruction Services				
			1XX Personal Services - Salaries		1,189.28
			2XX Personal Services - Employee Benefits		213.13
			3XX Purchased Professional and Technical Services		7,500.00
			5XX Other Purchased Services		2,356.28
			6XX Supplies and Materials		17,715.41
			131 Subtotal		<u>100,544.00</u>
133	Title I School Improvement Support 2019-2020				
	420 Title I, Part A, Improving Basic Programs				
	21XX Support Services - Students				
			6XX Supplies and Materials		8,546.12
	221X Improvement of Instruction Services				
			3XX Purchased Professional and Technical Services		49,203.88
			133 Subtotal		<u>57,750.00</u>
183	Preschool Development Grant 2019-2020				
	465 Federal Miscellaneous Grants from OPI				
	1XXX Instruction				
			1XX Personal Services - Salaries		36,996.00
			2XX Personal Services - Employee Benefits		8,073.34
	21XX Support Services - Students				
			1XX Personal Services - Salaries		37,858.04
			2XX Personal Services - Employee Benefits		12,839.62
			183 Subtotal		<u>95,767.00</u>
208	Project AWARE - Component 1 - 2018-2019				
	465 Federal Miscellaneous Grants from OPI				
	1XXX Instruction				
			1XX Personal Services - Salaries		68,187.83
			2XX Personal Services - Employee Benefits		12,301.96
			5XX Other Purchased Services		10,620.84
			6XX Supplies and Materials		14,919.57
	221X Improvement of Instruction Services				
			5XX Other Purchased Services		2,816.10
			6XX Supplies and Materials		593.97
			208 Subtotal		<u>109,440.27</u>



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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
209	Project AWARE - Component 2 - 2018-2019				
	465 Federal Miscellaneous Grants from OPI				
	1XXX Instruction				
			1XX Personal Services - Salaries		4,649.49
			2XX Personal Services - Employee Benefits		925.12
	221X Improvement of Instruction Services				
			6XX Supplies and Materials		147.72
	209 Subtotal				5,722.33
210	Sokinaapi Project (Blackfeet for Good Health Project)				
	465 Federal Miscellaneous Grants from OPI				
	21XX Support Services - Students				
			1XX Personal Services - Salaries		126,454.68
			2XX Personal Services - Employee Benefits		31,787.96
	221X Improvement of Instruction Services				
			3XX Purchased Professional and Technical Services		30,658.96
			6XX Supplies and Materials		11,812.20
	210 Subtotal				200,713.80
219	Title I Part A Basic - 2018-2019				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
			1XX Personal Services - Salaries		2,330.87
			2XX Personal Services - Employee Benefits		1,188.19
			6XX Supplies and Materials		2,217.94
	219 Subtotal				5,737.00
220	Title I Part A Basic 2019-2020				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
			1XX Personal Services - Salaries		18,173.33
			2XX Personal Services - Employee Benefits		3,482.75
	220 Subtotal				21,656.08
254	Best Beginnings Coalition				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		10,000.00
	254 Subtotal				10,000.00
355	Medicaide Reimbursement				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
			3XX Purchased Professional and Technical Services		110,028.84
	355 Subtotal				110,028.84



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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
360	Montana Medicaid					
	1XX	Regular Education Programs - Elementary/Secondary				
	1XXX	Instruction				
		5XX	Other Purchased Services			64.40
		6XX	Supplies and Materials			67,106.72
	221X	Improvement of Instruction Services				
		5XX	Other Purchased Services			7,348.49
			360 Subtotal			<u>74,519.61</u>
443	McKinney Vento - Homeless 2018-2019					
	438	Title IX, Part A, Education for Homeless Children & Youth				
	1XXX	Instruction				
		1XX	Personal Services - Salaries			99.00
		2XX	Personal Services - Employee Benefits			17.22
		6XX	Supplies and Materials			4,567.61
	221X	Improvement of Instruction Services				
		5XX	Other Purchased Services			516.39
			443 Subtotal			<u>5,200.22</u>
444	McKinney Vento - Homeless 2019-2020					
	438	Title IX, Part A, Education for Homeless Children & Youth				
	1XXX	Instruction				
		1XX	Personal Services - Salaries			5,140.50
		2XX	Personal Services - Employee Benefits			899.83
		5XX	Other Purchased Services			146.16
		6XX	Supplies and Materials			3,411.23
	221X	Improvement of Instruction Services				
		5XX	Other Purchased Services			3,056.32
			444 Subtotal			<u>12,654.04</u>
451	Title II - Supporting Effective Instruction 2019-2020					
	430	Title II, Part A, Supporting Effective Instruction (Improving Teacher Quality)				
	221X	Improvement of Instruction Services				
		5XX	Other Purchased Services			1,100.00
			451 Subtotal			<u>1,100.00</u>
521	Title VI Indian Ed 2019-2020					
	413	Title VI, Part A, Indian Education				
	1XXX	Instruction				
		1XX	Personal Services - Salaries			320,019.08
		2XX	Personal Services - Employee Benefits			113,346.83
		6XX	Supplies and Materials			5,000.00
	221X	Improvement of Instruction Services				
		3XX	Purchased Professional and Technical Services			5,827.09



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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
			5XX Other Purchased Services		10,000.00
			521 Subtotal		<u>454,193.00</u>
601	ESSER Fund Grant 2019-2020				
	765 CARES - State School Emergency Relief Fund				
	1XXX Instruction				
			5XX Other Purchased Services		14,587.81
			6XX Supplies and Materials		19,405.07
	21XX Support Services - Students				
			6XX Supplies and Materials		5,349.13
			601 Subtotal		<u>39,342.01</u>
609	IDEA Part B 2018-2019				
	456 IDEA, Part B, Special Education				
	1XXX Instruction				
			1XX Personal Services - Salaries		30,236.83
			2XX Personal Services - Employee Benefits		8,356.61
			6XX Supplies and Materials		15,541.17
	21XX Support Services - Students				
			1XX Personal Services - Salaries		20,304.38
			2XX Personal Services - Employee Benefits		4,616.36
			3XX Purchased Professional and Technical Services		4,429.14
	221X Improvement of Instruction Services				
			5XX Other Purchased Services		512.53
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries		7,672.69
			2XX Personal Services - Employee Benefits		3,213.14
			609 Subtotal		<u>94,882.85</u>
610	IDEA Part B 2019-2020				
	456 IDEA, Part B, Special Education				
	1XXX Instruction				
			1XX Personal Services - Salaries		161,973.54
			2XX Personal Services - Employee Benefits		59,948.67
	21XX Support Services - Students				
			1XX Personal Services - Salaries		50,595.37
			2XX Personal Services - Employee Benefits		12,456.15
			3XX Purchased Professional and Technical Services		202,430.19
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries		33,527.35
			2XX Personal Services - Employee Benefits		15,760.36
			610 Subtotal		<u>536,691.63</u>



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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
619	IDEA Preschool 2018-2019				
	457	IDEA, Special Education Preschool			
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		1,198.11
			2XX Personal Services - Employee Benefits		211.43
			619 Subtotal		<u>1,409.54</u>
621	IDEA Preschool 2019-2020				
	457	IDEA, Special Education Preschool			
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		12,739.68
			2XX Personal Services - Employee Benefits		5,649.94
			621 Subtotal		<u>18,389.62</u>
649	MCLP 2018-2019				
	423	Title II, Part E, Comprehensive Literacy Development (Striving Readers)			
		1XXX	Instruction		
			6XX Supplies and Materials		119,128.49
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		288.75
			2XX Personal Services - Employee Benefits		57.78
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		700.00
			2XX Personal Services - Employee Benefits		217.24
			3XX Purchased Professional and Technical Services		20,000.00
			5XX Other Purchased Services		55,173.72
			649 Subtotal		<u>195,565.98</u>
650	MCLP 2019-2020				
	423	Title II, Part E, Comprehensive Literacy Development (Striving Readers)			
		1XXX	Instruction		
			6XX Supplies and Materials		72,079.50
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		111,970.00
			5XX Other Purchased Services		66,900.66
			650 Subtotal		<u>250,950.16</u>
686	GEAR UP HS 2018-2019				
	471	GEAR UP			
		1XXX	Instruction		
			6XX Supplies and Materials		224.75
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		2,210.28
			686 Subtotal		<u>2,435.03</u>



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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
688	GEAR UP Summer MS 2019				
	471	GEAR UP			
		1XXX	Instruction		
			1XX Personal Services - Salaries		3,254.64
			2XX Personal Services - Employee Benefits		868.00
			5XX Other Purchased Services		619.06
			688 Subtotal		<u>4,741.70</u>
689	GEAR UP Summer HS 2019				
	471	GEAR UP			
		1XXX	Instruction		
			1XX Personal Services - Salaries		3,741.52
			2XX Personal Services - Employee Benefits		661.33
			689 Subtotal		<u>4,402.85</u>
690	Gear Up MS 2019-2020				
	471	GEAR UP			
		1XXX	Instruction		
			1XX Personal Services - Salaries		63,739.02
			2XX Personal Services - Employee Benefits		27,521.37
			5XX Other Purchased Services		9,562.31
			6XX Supplies and Materials		2,626.11
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		556.36
			690 Subtotal		<u>104,005.17</u>
691	Gear Up HS 2019-2020				
	471	GEAR UP			
		1XXX	Instruction		
			1XX Personal Services - Salaries		69,784.29
			2XX Personal Services - Employee Benefits		25,395.28
			5XX Other Purchased Services		17,563.18
			6XX Supplies and Materials		5,649.74
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		2,000.00
			5XX Other Purchased Services		1,219.65
			691 Subtotal		<u>121,612.14</u>
722	Napi Incentives				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		2,338.65
			722 Subtotal		<u>2,338.65</u>



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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
780	Miscellaneous Local Revenue					
	1XX Regular Education Programs - Elementary/Secondary					
	221X Improvement of Instruction Services					
			6XX Supplies and Materials			2,567.31
			780 Subtotal			<u>2,567.31</u>
800	Food Pantry					
	820 Civic Services					
	33XX Community Services					
			6XX Supplies and Materials			15,875.39
			800 Subtotal			<u>15,875.39</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:						<u>4,664,186.41</u>

Schedule Of Changes Worksheet							Fund Code 15	
Beginning Fund Balance						258,209.59	(1)	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,759,084.14	(2)	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						4,664,186.41	(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	74.95	Less Last Year	74.95	(4b)	0.00		
						0.00	(4)	
Ending Fund Balance (1 + 2 - 3 + 4)						353,107.32	(5)	

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
003 P-Card Rebate	7,444.10	0.00	7,444.10
016 Auditor Adjustment	14,400.89	0.00	14,400.89
018 EXXON VC	500.00	0.00	500.00
022 Pow Wow	1,044.55	0.00	1,044.55
023 Child Care Fundraiser	297.10	0.00	297.10
025 Lights On	0.00	2,684.00	-2,684.00
026 Browning Elementary Incentives	285.00	0.00	285.00
067 Summer Activities	0.00	1,480.82	-1,480.82
094 Homeless Donations	4,575.00	6,212.02	-1,637.02
107 School Supplies	17,500.00	0.00	17,500.00
119 Title I Schoolwide 2018-2019	425,127.08	425,127.08	0.00
120 Title I Schoolwide 2019-2020	1,568,446.00	1,568,446.27	-0.27
131 Title I School Improvement Support 2018-2019	100,544.00	100,544.00	0.00
133 Title I School Improvement Support 2019-2020	57,750.00	57,750.00	0.00



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
183 Preschool Development Grant 2019-2020	87,326.00	95,767.00	-8,441.00
208 Project AWARE - Component 1 - 2018-2019	109,440.27	109,440.27	0.00
209 Project AWARE - Component 2 - 2018-2019	5,722.33	5,722.33	0.00
210 Sokinaapi Project (Blackfeet for Good Health Project)	200,713.80	200,713.80	0.00
219 Title I Part A Basic - 2018-2019	5,737.00	5,737.00	0.00
220 Title I Part A Basic 2019-2020	21,656.00	21,656.08	-0.08
253 Best Beginning Coalition	9,044.91	0.00	9,044.91
254 Best Beginnings Coalition	10,000.00	10,000.00	0.00
355 Medicaide Reimbursement	110,531.94	110,028.84	503.10
360 Montana Medicaid	88,403.27	74,519.61	13,883.66
443 McKinney Vento - Homeless 2018-2019	5,200.22	5,200.22	0.00
444 McKinney Vento - Homeless 2019-2020	12,654.00	12,654.04	-0.04
451 Title II - Supporting Effective Instruction 2019-2020	1,100.00	1,100.00	0.00
510 Immersion Grant	31,969.23	0.00	31,969.23
521 Title VI Indian Ed 2019-2020	454,193.00	454,193.00	0.00
601 ESSER Fund Grant 2019-2020	39,342.00	39,342.01	-0.01
609 IDEA Part B 2018-2019	94,882.85	94,882.85	0.00
610 IDEA Part B 2019-2020	536,692.00	536,691.63	0.37
619 IDEA Preschool 2018-2019	1,409.54	1,409.54	0.00
621 IDEA Preschool 2019-2020	18,390.00	18,389.62	0.38
649 MCLP 2018-2019	195,565.98	195,565.98	0.00
650 MCLP 2019-2020	250,950.00	250,950.16	-0.16
686 GEAR UP HS 2018-2019	2,435.03	2,435.03	0.00
688 GEAR UP Summer MS 2019	4,741.70	4,741.70	0.00
689 GEAR UP Summer HS 2019	4,402.85	4,402.85	0.00
690 Gear Up MS 2019-2020	104,005.17	104,005.17	0.00
691 Gear Up HS 2019-2020	121,612.14	121,612.14	0.00
722 Napi Incentives	1,528.75	2,338.65	-809.90
780 Miscellaneous Local Revenue	15,803.26	2,567.31	13,235.95
782 Employee Fund	533.18	0.00	533.18
786 Equipment Replacement Fund	25.00	0.00	25.00
787 License Plate Revenue	1,960.00	0.00	1,960.00
800 Food Pantry	13,199.00	15,875.39	-2,676.39
Total	4,759,084.14	4,664,186.41	94,897.73



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20	
PRC	Revenue		2019 Value	2020 Value
031	Napi Rentals			
	1910 Rentals		14,099.88	9,375.00
032	Trailer Court Rentals			
	1910 Rentals		18,776.06	15,195.23
033	Babb Trailer Rental			
	1910 Rentals		8,283.42	6,250.00
034	Stay in School Lot			
	1900 Other Revenue from Local Sources		0.00	1,400.00
	1910 Rentals		1,200.00	1,200.00
093	Facilities			
	1900 Other Revenue from Local Sources		1,345.50	0.00
	1910 Rentals		375.00	445.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			44,079.86	33,865.23

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		
			1XX Personal Services - Salaries	219.00	0.00
			2XX Personal Services - Employee Benefits	9.82	0.00
			3XX Purchased Professional and Technical Services	0.00	5,877.43
			4XX Purchased Property Services	6,956.59	1,410.62
			6XX Supplies and Materials	1,417.90	7,903.00
			7XX Property and Equipment Acquisition	0.00	7,747.02
	999	Undistributed			
		9999	Undistributed		
			971 Residual Equity Transfers Out	35,476.55	10,927.16
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				44,079.86	33,865.23



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Schedule Of Changes Worksheet

Fund Code 20

Beginning Fund Balance						10,000.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						33,865.23 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						33,865.23 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						10,000.00 (5)



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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	0.00	479,274.97
1530	Net Increase (Decrease) in the Fair Value of Investments	0.00	52,588.69
1900	Other Revenue from Local Sources	350.00	19,949.79
4820	Federal Impact Aid	12,250,627.78	0.00
4820	Federal Impact Aid, Title VII (Section 7003)	0.00	9,564,320.07
4822	Federal Impact Aid Formulary Construction, Title VII (Section 7007(A))	0.00	149,563.00
5200	Sale or Compensation for Loss of Assets	200.00	200.00
6100	Material Prior Period Revenue Adjustments	0.00	493,701.91
178	SRI Grant 2018-2019		
1900	Other Revenue from Local Sources	0.00	25,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		12,250,997.78	10,784,598.43

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

PRC	Program	Function	Object	2019 Value	2020 Value
	170		Distance Learning		
		1XXX	Instruction		
		1XX	Personal Services - Salaries	0.00	4,966.97
		2XX	Personal Services - Employee Benefits	0.00	57.12
		6XX	Supplies and Materials	0.00	4,488.75
	1XX		Regular Education Programs - Elementary/Secondary		
		1XXX	Instruction		
		1XX	Personal Services - Salaries	268,336.17	304,443.69
		2XX	Personal Services - Employee Benefits	13,542.55	12,698.10
		3XX	Purchased Professional and Technical Services	1,500.00	832.50
		4XX	Purchased Property Services	163.00	0.00
		5XX	Other Purchased Services	129,677.59	87,722.85
		6XX	Supplies and Materials	238,771.47	290,656.91
		21XX	Support Services - Students		
		1XX	Personal Services - Salaries	0.00	205,321.43
		2XX	Personal Services - Employee Benefits	139.76	30,235.42
		3XX	Purchased Professional and Technical Services	0.00	105.00
		5XX	Other Purchased Services	1,546.37	201.57
		6XX	Supplies and Materials	16,141.76	20,525.33
		221X	Improvement of Instruction Services		
		1XX	Personal Services - Salaries	95,973.63	102,092.59
		2XX	Personal Services - Employee Benefits	9,684.53	5,657.28
		3XX	Purchased Professional and Technical Services	15,126.17	22,827.24
		5XX	Other Purchased Services	0.00	5,247.41



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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	
			6XX Supplies and Materials	14,735.16	26,031.71	
		222X	Educational Media Services			
			1XX Personal Services - Salaries	6,000.00	116,110.73	
			2XX Personal Services - Employee Benefits	20,389.41	20,731.30	
			3XX Purchased Professional and Technical Services	37.50	76.00	
			5XX Other Purchased Services	1,584.02	1,418.96	
			6XX Supplies and Materials	198,958.04	135,204.73	
			7XX Property and Equipment Acquisition	0.00	27,723.16	
			810 Dues and Fees	187.50	0.00	
		23XX	Support Services - General Administration			
			1XX Personal Services - Salaries	257,806.97	271,964.97	
			2XX Personal Services - Employee Benefits	48,666.24	52,720.67	
			3XX Purchased Professional and Technical Services	25,748.07	68,276.85	
			5XX Other Purchased Services	242,059.61	211,940.58	
			6XX Supplies and Materials	38,507.40	32,581.12	
			810 Dues and Fees	23,320.65	23,859.00	
			8XX Other Expenditures	11,266.50	12,515.25	
		24XX	Support Services - School Administration			
			1XX Personal Services - Salaries	982,125.65	40,075.18	
			2XX Personal Services - Employee Benefits	117,777.73	16,072.45	
			3XX Purchased Professional and Technical Services	14,623.50	15,719.80	
			5XX Other Purchased Services	31,835.32	34,699.16	
			6XX Supplies and Materials	31,243.67	19,846.02	
			810 Dues and Fees	3,788.00	1,019.00	
		25XX	Support Services - Business			
			1XX Personal Services - Salaries	93,562.13	7,501.86	
			2XX Personal Services - Employee Benefits	28,577.01	1,273.37	
			3XX Purchased Professional and Technical Services	60,343.56	33,323.40	
			5XX Other Purchased Services	66,781.10	43,649.50	
			6XX Supplies and Materials	27,345.55	0.00	
			7XX Property and Equipment Acquisition	6,791.25	0.00	
			810 Dues and Fees	187.50	187.50	
			8XX Other Expenditures	0.00	115,522.23	
		26XX	Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	516,549.63	1,123,539.98	
			2XX Personal Services - Employee Benefits	168,915.16	180,715.18	
			3XX Purchased Professional and Technical Services	8,601.90	40,293.87	
			440 Bldg & Grounds Repair and Main Services	97,811.18	92,905.28	
			4XX Purchased Property Services	301,958.28	295,010.89	
			5XX Other Purchased Services	2,015.80	1,491.73	
			6XX Supplies and Materials	192,834.36	161,641.59	
			7XX Property and Equipment Acquisition	65,603.40	107,367.30	



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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	
			810 Dues and Fees	680.25	808.50	
		27XX	Student Transportation Services			
			1XX Personal Services - Salaries	7,053.92	107,890.90	
			2XX Personal Services - Employee Benefits	31,304.44	26,056.97	
			3XX Purchased Professional and Technical Services	2,387.31	4,205.47	
			4XX Purchased Property Services	46,340.32	14,632.77	
			5XX Other Purchased Services	7,209.95	5,573.33	
			6XX Supplies and Materials	108,476.13	85,676.39	
		4XXX	Facilities Acquisition and Construction Services			
			3XX Purchased Professional and Technical Services	0.00	12,676.25	
			7XX Property and Equipment Acquisition	36,941.00	13,311.65	
	280		Special Education - Local and State			
		1XXX	Instruction			
			1XX Personal Services - Salaries	0.00	344,910.84	
			2XX Personal Services - Employee Benefits	135.08	20,967.51	
			5XX Other Purchased Services	5,837.80	4,290.89	
			6XX Supplies and Materials	3,923.81	3,635.89	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	441.00	0.00	
			2XX Personal Services - Employee Benefits	2.30	0.00	
			3XX Purchased Professional and Technical Services	14,017.54	6,561.43	
		24XX	Support Services - School Administration			
			1XX Personal Services - Salaries	2,569.80	2,707.84	
			2XX Personal Services - Employee Benefits	5,961.89	245.47	
		26XX	Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	2,208.83	1,969.45	
		27XX	Student Transportation Services			
			1XX Personal Services - Salaries	25,969.59	26,059.93	
			2XX Personal Services - Employee Benefits	8,349.14	8,853.28	
	413		Title VI, Part A, Indian Education			
		24XX	Support Services - School Administration			
			1XX Personal Services - Salaries	34,174.05	1,591.91	
			2XX Personal Services - Employee Benefits	130.90	6.47	
			5XX Other Purchased Services	2,882.89	0.00	
			6XX Supplies and Materials	0.00	245.40	
	471		GEAR UP			
		1XXX	Instruction			
			1XX Personal Services - Salaries	0.00	328.50	
			2XX Personal Services - Employee Benefits	0.81	197.35	
			3XX Purchased Professional and Technical Services	0.00	1,614.72	
			5XX Other Purchased Services	110.07	684.08	
			6XX Supplies and Materials	0.00	628.96	



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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	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			1XX Personal Services - Salaries	12,218.50	11,042.00	
			2XX Personal Services - Employee Benefits	267.00	1,162.71	
			5XX Other Purchased Services	729.70	0.00	
			6XX Supplies and Materials	1,521.37	197.62	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			1XX Personal Services - Salaries	75,495.70	80,475.25	
			2XX Personal Services - Employee Benefits	3,507.73	6,259.87	
			4XX Purchased Property Services	0.00	8,363.30	
			5XX Other Purchased Services	69,383.42	45,558.03	
			6XX Supplies and Materials	24,192.40	14,885.42	
	820	Civic Services				
		33XX	Community Services			
			5XX Other Purchased Services	2,308.83	1,236.15	
			6XX Supplies and Materials	8,774.61	7,894.96	
	890	Other Community Services				
		33XX	Community Services			
			1XX Personal Services - Salaries	990.00	2,417.25	
			2XX Personal Services - Employee Benefits	4.75	10.30	
			5XX Other Purchased Services	435.28	0.00	
			6XX Supplies and Materials	83.92	19.68	
	8XX	Community Services Programs				
		33XX	Community Services			
			3XX Purchased Professional and Technical Services	0.00	449.25	
	910	Food Services				
		31XX	Food Services			
			6XX Supplies and Materials	0.00	10,035.30	
081	James Evans					
	1XX	Regular Education Programs - Elementary/Secondary				
		23XX	Support Services - General Administration			
			5XX Other Purchased Services	1,426.33	2,155.16	
082	Donna Yellow Owl					
	1XX	Regular Education Programs - Elementary/Secondary				
		23XX	Support Services - General Administration			
			5XX Other Purchased Services	5,572.16	4,373.68	
083	Brenda Croff					
	1XX	Regular Education Programs - Elementary/Secondary				
		23XX	Support Services - General Administration			
			5XX Other Purchased Services	2,385.62	418.42	



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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	
084	Brian Gallup					
	1XX Regular Education Programs - Elementary/Secondary					
	23XX Support Services - General Administration					
		5XX Other Purchased Services		9,331.54	5,380.99	
085	Rae Tall Whiteman Armstrong					
	1XX Regular Education Programs - Elementary/Secondary					
	23XX Support Services - General Administration					
		5XX Other Purchased Services		7,248.24	4,875.75	
086	Jess Edwards					
	1XX Regular Education Programs - Elementary/Secondary					
	23XX Support Services - General Administration					
		5XX Other Purchased Services		5,267.63	5,189.93	
087	Wendy Bremner					
	1XX Regular Education Programs - Elementary/Secondary					
	23XX Support Services - General Administration					
		5XX Other Purchased Services		5,655.40	1,757.09	
088	Kristy Bullshoe					
	1XX Regular Education Programs - Elementary/Secondary					
	23XX Support Services - General Administration					
		5XX Other Purchased Services		3,397.31	418.42	
091	Middle School Addition					
	1XX Regular Education Programs - Elementary/Secondary					
	4XXX Facilities Acquisition and Construction Services					
		7XX Property and Equipment Acquisition		458,604.25	12,688,322.33	
092	Sports Complex					
	1XX Regular Education Programs - Elementary/Secondary					
	4XXX Facilities Acquisition and Construction Services					
		7XX Property and Equipment Acquisition		296,187.28	2,960,976.70	
178	SRI Grant 2018-2019					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
		6XX Supplies and Materials		0.00	25,000.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>5,841,239.54</u>	<u>21,016,298.19</u>	



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Schedule Of Changes Worksheet

Fund Code 26

Beginning Fund Balance						24,401,133.75 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						10,784,598.43 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						21,016,298.19 (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	9,876,101.06	Less Last Year	0.00	(4b)		9,876,101.06
						9,876,101.06 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						24,045,535.05 (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	9,034.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>9,034.28</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					41,982.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					9,034.28	(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)					51,016.94	(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
	1925 Innovative Education Payment	52.54	0.00
	3460 Montana Oil and Gas Tax	24,920.20	46,419.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>24,972.74</u>	<u>46,419.72</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					343,452.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					46,419.72	(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)					389,872.00	(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	19,614.56
1111	District Levy - Real Property	143,237.78	124,753.23
1112	District Levy - Personal Property	202,253.96	207,580.39
1114	District Levy - Pers Prop/Mobile Homes	1,188.73	0.00
1114	District Levy - Personal Property/Mobile Homes	0.00	1,210.91
1190	Penalties and Interest on Taxes	1,523.46	1,383.86
1900	Other Revenue from Local Sources	0.00	30.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		348,203.93	354,573.53

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	255,000.00	265,000.00
			850 Interest on Debt	117,956.26	107,118.76
			860 Agent Fees/Issuance Costs	375.00	350.00
999 Undistributed					
9999 Undistributed					
			892 Material Prior Period Expenditure Adjustments	725.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				374,056.26	372,468.76

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	-42,424.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	354,573.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	372,468.76	(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)	-60,319.74	(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	28.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>28.47</u>

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

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 61

Beginning Fund Balance					125,512.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					28.47	(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)					125,540.87	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

70 - Day Care Enterprise Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 70

PRC	Revenue	2019 Value	2020 Value
	6100 Material Prior Period Revenue Adjustments	0.00	1,847.00
072	Childcare		
	1900 Other Revenue from Local Sources	55,641.83	35,083.67
	6100 Material Prior Period Revenue Adjustments	0.00	-9,044.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>55,641.83</u>	<u>27,885.76</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 70

PRC	Program	Function	Object	2019 Value	2020 Value
	920	Enterprise or Internal Service Programs			
		32XX	Enterprise Services		
			1XX Personal Services - Salaries	49,333.60	20,868.10
			2XX Personal Services - Employee Benefits	445.97	447.99
			3XX Purchased Professional and Technical Services	60.00	0.00
			5XX Other Purchased Services	852.91	699.81
			6XX Supplies and Materials	7,237.35	6,960.86
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>57,929.83</u>	<u>28,976.76</u>

Schedule Of Changes Worksheet Fund Code 70

Beginning Fund Balance	1,091.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	27,885.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	28,976.76	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

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

PRC	Revenue	2019 Value	2020 Value
	1510 Interest Earnings	0.00	3,705.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>3,705.96</u>

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

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 82

Beginning Fund Balance					261,712.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,705.96	(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)					265,418.09	(5)



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18 Glacier County

0400 Browning Elem

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	380,530.97	402,739.16
XX	39X 1XXX 112	Certified Teacher Staff Salaries	22,679.42	23,947.91
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	70,842.44	69,643.55
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	5,241,506.27	4,777,272.00
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	29,613.90	48,429.11
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	117.20	40.00
XX	XXX 26XX 41X	Energy Utility Services	266,828.49	256,709.87
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	754,791.53	15,654,659.03
XX	XXX 4XXX 73X	Major Equipment-New	36,941.00	7,951.65
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	14,587.81
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	3,460.00	2,260.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00
XX	XXX XXXX 682	Technology Supplies	0.00	0.00
XX	XXX XXXX 735	Technology Equipment and Software	0.00	27,723.16



Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	209,869.05
b. Related Services Block Grant Entitlement	69,956.35
c. Total Entitlements Subject to Reversion	279,825.40

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)]	372,167.79
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	1,473,199.08
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%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	779,972.63	0.00	0.00	0.00	344,910.84
280	1XXX	2XX	126,674.71	0.00	0.00	0.00	20,967.51
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	4,290.89
280	1XXX	6XX	0.00	0.00	0.00	0.00	3,635.89
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	98,390.61	0.00	0.00	0.00	0.00
280	21XX	2XX	22,332.16	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	6,561.43
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	62,509.10	0.00	0.00	0.00	2,707.84
280	24XX	2XX	0.00	0.00	0.00	0.00	245.47
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			1,089,879.21	0.00	0.00	0.00	383,319.87

1,473,199.08

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.



Trustees' Financial Summary

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18 Glacier County

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

Business	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land Improvements	14,128.00	0.00	0.00	0.00	14,128.00
Totals at Historical Cost	14,128.00	0.00	0.00	0.00	14,128.00
Business-type Activities, Capital Assets, Net of Accumulated Depreciation	14,128.00	0.00	0.00	0.00	14,128.00
Governmental	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	621,259.00	0.00	0.00	0.00	621,259.00
Land Improvements	3,135,147.00	-1.00	12,676.00	0.00	3,147,822.00
Buildings	27,774,219.00	-1.00	108,457.00	0.00	27,882,675.00
Machinery and Equipment	5,658,659.00	0.00	530,710.00	210,546.00	5,978,823.00
Construction in Progress	0.00	754,791.00	5,773,198.00	0.00	6,527,989.00
Totals at Historical Cost	37,189,284.00	754,789.00	6,425,041.00	210,546.00	44,158,568.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	37,189,284.00	754,789.00	6,425,041.00	210,546.00	44,158,568.00

* 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

FY2019-20

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18 Glacier County

0400 Browning Elem

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	496,827.00	160,948.00	0.00	0.00	657,775.00	0.00	657,775.00
Other Post Employment Benefits	149,982.00	239,989.00	0.00	0.00	389,971.00	0.00	389,971.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	646,809.00	400,937.00	0.00	0.00	1,047,746.00	0.00	1,047,746.00
Bond(s)							
12/01/2007	2,490,000.00	0.00	265,000.00	0.00	2,225,000.00	280,000.00	1,945,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	2,490,000.00	0.00	265,000.00	0.00	2,225,000.00	280,000.00	1,945,000.00

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

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

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



Trustees' Financial Summary

FY2019-20

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18 Glacier County

0400 Browning Elem

Net Pension Liability FY2020

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	5,021,137.00	0.00	967,981.00	4,053,156.00
Net Pension - TRS	13,686,696.00	835,808.00	0.00	14,522,504.00