



Trustees' Financial Summary

FY2002-03

Submit ID: 0401-337037

**18 Glacier County
0401 Browning H S**

**** Recalculated ****

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

Trustees' Financial Summary due to Office of Public Instruction 2nd Monday in September

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 20.*
- *This report and any amendments initiated by the district through December 20 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 Gwyn Andersen

Phone #: (406) 338-2715

(Signature)

(Date)

Chair, Board of Trustees Steve Conway

(Signature)

(Date)

County Superintendent Jetta Johnson

(Signature)

(Date)

Software

Accounting Package: TSC

For FY03 did the district employ a certified special education director? Yes

As reported on Annual Data Collection (ADC), 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, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

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



Trustees' Financial Summary

FY2002-03

Submit ID: 0401-337037

18 Glacier County

**** Recalculated ****

0401 Browning H S

PRC	Title	Project Type	Project Number	CFDA #
007	Impact Aid Repair and Renovation	FEDERAL	S352B010064	84.041
093	Miscellaneous State Grant	STATE	1804014403	State
150	Indirect Costs	LOCAL		
203	Vo Ed Business/Marketing	STATE	State	State
303	Vo Ed Family & Consumer Science	STATE	State	State
403	Vo Ed Tech Ed/Industrial Arts	STATE	State	State
413	Impact Aid	FEDERAL	FY2003	84.041
472	Vo Ed Carl D Perkins-Basic	FEDERAL	1804018102BG	84.048A
503	Vo Ed Agriculture	STATE	State	State
543	Bilingual Education	FEDERAL	T290U970291-01	84.003
550	Heritage Books	LOCAL		
603	Vo Ed Trades & Industry	STATE	State	State

Trustees' Financial Summary

FY2002-03

Submit ID: 0401-337037

18 Glacier County
0401 Browning H S

**** Recalculated ****

ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	246,900.83	85,037.50	387,871.20	
02	Taxes Receivable - Real and Personal (120-149)	86,696.86	41,730.94	5,474.21	
03	Taxes Receivable - Protested (150-159)	9,477.74	4,204.17		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	343,075.43	130,972.61	393,345.41	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	96,174.60	45,935.11	5,474.21	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	96,174.60	45,935.11	5,474.21	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	246,900.83	85,037.50	387,871.20	
52	TOTAL FUND BALANCE/EQUITY	246,900.83	85,037.50	387,871.20	
53	TOTAL LIABILITIES AND FUND BALANCE	343,075.43	130,972.61	393,345.41	

Trustees' Financial Summary

FY2002-03

Submit ID: 0401-337037

18 Glacier County
0401 Browning H S

**** Recalculated ****

ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	52,834.58	87,021.39	64,249.23	21,335.55
02	Taxes Receivable - Real and Personal (120-149)	136.08			1,352.73
03	Taxes Receivable - Protested (150-159)				103.39
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	52,970.66	87,021.39	64,249.23	22,791.67
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	136.08		880.50	1,456.12
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	136.08		880.50	1,456.12
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	52,834.58	87,021.39	63,368.73	21,335.55
52	TOTAL FUND BALANCE/EQUITY	52,834.58	87,021.39	63,368.73	21,335.55
53	TOTAL LIABILITIES AND FUND BALANCE	52,970.66	87,021.39	64,249.23	22,791.67

Trustees' Financial Summary

FY2002-03

Submit ID: 0401-337037

18 Glacier County
0401 Browning H S

**** Recalculated ****

ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	12,150.11		7,516.55	4,861.92
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	12,150.11		7,516.55	4,861.92
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	12,150.11		7,516.55	4,861.92
52	TOTAL FUND BALANCE/EQUITY	12,150.11		7,516.55	4,861.92
53	TOTAL LIABILITIES AND FUND BALANCE	12,150.11		7,516.55	4,861.92

Trustees' Financial Summary

FY2002-03

Submit ID: 0401-337037

18 Glacier County
0401 Browning H S

**** Recalculated ****

ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			5,546,528.39	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			5,546,528.39	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			11,054.16	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			11,054.16	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			5,535,474.23	
52	TOTAL FUND BALANCE/EQUITY			5,535,474.23	
53	TOTAL LIABILITIES AND FUND BALANCE			5,546,528.39	

Trustees' Financial Summary

FY2002-03

Submit ID: 0401-337037

18 Glacier County
0401 Browning H S

**** Recalculated ****

ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	31.27	7,928.69		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	31.27	7,928.69		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	31.27	7,928.69		
52	TOTAL FUND BALANCE/EQUITY	31.27	7,928.69		
53	TOTAL LIABILITIES AND FUND BALANCE	31.27	7,928.69		

Trustees' Financial Summary

FY2002-03

Submit ID: 0401-337037

18 Glacier County
0401 Browning H S

**** Recalculated ****

ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,183.05			
02	Taxes Receivable - Real and Personal (120-149)		15,775.73		
03	Taxes Receivable - Protested (150-159)		1,990.13		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
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	4,183.05	17,765.86		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		17,765.86		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		17,765.86		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	4,183.05			
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	4,183.05			
53	TOTAL LIABILITIES AND FUND BALANCE	4,183.05	17,765.86		

Trustees' Financial Summary

FY2002-03

Submit ID: 0401-337037

18 Glacier County
0401 Browning H S

**** Recalculated ****

ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			534.98	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)			74,247.63	
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS			74,782.61	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
50	Contributed Capital (921)			194,614.18	
51	Retained Earnings (930-940)			-119,831.57	
52	TOTAL FUND BALANCE/EQUITY			74,782.61	
53	TOTAL LIABILITIES AND FUND BALANCE			74,782.61	

Trustees' Financial Summary

FY2002-03

Submit ID: 0401-337037

18 Glacier County
0401 Browning H S

**** Recalculated ****

ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			441,826.59	
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			441,826.59	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			372,283.66	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES			372,283.66	
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)			69,542.93	
52	TOTAL FUND BALANCE/EQUITY			69,542.93	
53	TOTAL LIABILITIES AND FUND BALANCE			441,826.59	

Trustees' Financial Summary

FY2002-03

Submit ID: 0401-337037

18 Glacier County
0401 Browning H S

**** Recalculated ****

ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			72,943.47	25,222.81
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			72,943.47	25,222.81
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)			72,943.47	25,222.81
52	TOTAL FUND BALANCE/EQUITY			72,943.47	25,222.81
53	TOTAL LIABILITIES AND FUND BALANCE			72,943.47	25,222.81



Trustees' Financial Summary

FY2002-03

Submit ID: 0401-337037

18 Glacier County
0401 Browning H S

**** Recalculated ****

ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	231,178.61	1,349,347.13		
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	231,178.61	1,349,347.13		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)	231,178.61	1,349,347.13		
35	TOTAL LIABILITIES	231,178.61	1,349,347.13		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	231,178.61	1,349,347.13		



Trustees' Financial Summary

FY2002-03

Submit ID: 0401-337037

18 Glacier County
0401 Browning H S

**** Recalculated ****

ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - A FUND (90)	AGENCY - B FUND (91)	AGENCY - C FUND (92)	AGENCY - D FUND (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					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2002-03

Submit ID: 0401-337037

18 Glacier County
0401 Browning H S

**** Recalculated ****

ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
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)				
10	Land and Land Improvements (311-322)			22,384.00	
11	Buildings and Building Improvements (331 & 332)			4,418,633.58	
12	Machinery and Equipment (341 & 342)			1,322,363.57	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				4,861.92
15	Amounts to be Provided (404-406)				149,336.27
20	TOTAL ASSETS AND OTHER DEBITS			5,763,381.15	154,198.19
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
27	Bonds Payable - Noncurrent (710)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				154,198.19
35	TOTAL LIABILITIES				154,198.19
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			5,763,381.15	
52	TOTAL FUND BALANCE/EQUITY			5,763,381.15	
53	TOTAL LIABILITIES AND FUND BALANCE			5,763,381.15	154,198.19



Trustees' Financial Summary

FY2002-03

Submit ID: 0401-337037

18 Glacier County
0401 Browning H S

**** Recalculated ****

01 - General Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	333,066.27	214,261.46
1130	Tax Title and Property Sales	449.59	0.00
1190	Penalties and Interest on Taxes	1,895.88	2,708.59
1510	Interest Earnings	1,456.03	7,246.10
1900	Other Revenue from Local Sources	0.00	138.60
3110	Direct State Aid	1,229,502.78	1,341,483.43
3115	State Spec Ed Allowable Cost Pymt to Districts	115,140.87	116,937.01
3120	State Guaranteed Tax Base Aid	697,411.97	790,671.57
3440	State HB20/SB417 Prop Tax Reimb	13,725.43	3,660.41
3444	State School Block Grant	65,741.69	64,070.36
3460	Montana Oil and Gas Tax	18,609.06	10,292.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,476,999.57</u>	<u>2,551,470.44</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	583,313.76	1,097,835.51
2XX	Personal Services - Employee Benefits	166,486.73	224,868.93
5XX	Other Purchased Services	4,626.31	0.00
6XX	Supplies and Materials	30,631.58	0.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	164,671.67	265,708.13
2XX	Personal Services - Employee Benefits	27,776.23	53,285.58
6XX	Supplies and Materials	1,450.29	0.00
221X	Improvement of Instruction Services		
1XX	Personal Services - Salaries	4,850.41	0.00
2XX	Personal Services - Employee Benefits	7,229.80	0.00
5XX	Other Purchased Services	122.89	0.00
222X	Educational Media Services		
1XX	Personal Services - Salaries	0.00	52,702.16
2XX	Personal Services - Employee Benefits	0.00	7,040.07
3XX	Purchased Professional and Technical Services	480.00	0.00
4XX	Purchased Property Services	1,240.08	0.00
5XX	Other Purchased Services	247.50	0.00
6XX	Supplies and Materials	18,493.57	0.00
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	37,718.34	0.00
2XX	Personal Services - Employee Benefits	3,994.22	0.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0401-337037

**18 Glacier County
0401 Browning H S**

**** Recalculated ****

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
23XX	Support Services - General Administration				
	3XX	Purchased Professional and Technical Services		19,583.21	0.00
	5XX	Other Purchased Services		68,046.58	0.00
	6XX	Supplies and Materials		16,473.91	0.00
	810	Dues and Fees		1,694.10	0.00
24XX	Support Services - School Administration				
	1XX	Personal Services - Salaries		186,183.98	203,901.93
	2XX	Personal Services - Employee Benefits		27,652.45	37,685.06
	3XX	Purchased Professional and Technical Services		413.00	0.00
	4XX	Purchased Property Services		1,943.95	0.00
	5XX	Other Purchased Services		28,872.51	0.00
	6XX	Supplies and Materials		35,929.06	0.00
	810	Dues and Fees		2,617.69	0.00
25XX	Support Services - Business				
	1XX	Personal Services - Salaries		56,630.61	2,957.13
	2XX	Personal Services - Employee Benefits		10,048.33	966.96
	3XX	Purchased Professional and Technical Services		6,293.20	0.00
	4XX	Purchased Property Services		249.30	0.00
	5XX	Other Purchased Services		4,436.85	0.00
	6XX	Supplies and Materials		6,787.33	0.00
	810	Dues and Fees		240.00	0.00
26XX	Operation and Maintenance of Plant Services				
	1XX	Personal Services - Salaries		167,129.35	134,897.83
	2XX	Personal Services - Employee Benefits		45,538.60	50,384.04
	3XX	Purchased Professional and Technical Services		2,431.20	0.00
	4XX	Purchased Property Services		104,396.71	0.00
	5XX	Other Purchased Services		1,768.40	0.00
	6XX	Supplies and Materials		63,845.95	45.00
	810	Dues and Fees		196.80	0.00
28XX	Support Services - Central				
	1XX	Personal Services - Salaries		29,319.15	343.33
	2XX	Personal Services - Employee Benefits		5,901.13	0.94
	3XX	Purchased Professional and Technical Services		4,745.76	0.00
	4XX	Purchased Property Services		6,094.62	75.00
	5XX	Other Purchased Services		3,617.46	0.00
	6XX	Supplies and Materials		3,378.46	0.00
	810	Dues and Fees		19.50	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	178,343.46	190,146.81
		2XX	Personal Services - Employee Benefits	34,478.45	59,582.20



Trustees' Financial Summary

FY2002-03

Submit ID: 0401-337037

**18 Glacier County
0401 Browning H S**

**** Recalculated ****

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
280	Special Education - Local and State				
	1XXX	Instruction			
		3XX	Purchased Professional and Technical Services	3,159.00	0.00
		6XX	Supplies and Materials	3,096.74	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	148,210.00
		2XX	Personal Services - Employee Benefits	0.00	29,996.00
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	192.76	0.00
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	9,404.92	0.00
		2XX	Personal Services - Employee Benefits	845.35	0.00
		5XX	Other Purchased Services	15,497.14	0.00
		6XX	Supplies and Materials	6,408.23	0.00
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	22,707.96	0.00
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	143,635.58	0.00
		2XX	Personal Services - Employee Benefits	11,743.55	0.00
		3XX	Purchased Professional and Technical Services	40.00	0.00
		5XX	Other Purchased Services	9,976.60	0.00
		6XX	Supplies and Materials	52,237.97	0.00
820	Civic Services				
	33XX	Community Services			
		1XX	Personal Services - Salaries	487.50	0.00
		2XX	Personal Services - Employee Benefits	14.57	0.00
		5XX	Other Purchased Services	2,686.29	0.00
		6XX	Supplies and Materials	449.41	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,461,218.01	2,560,632.61



Trustees' Financial Summary

FY2002-03

Submit ID: 0401-337037

**18 Glacier County
0401 Browning H S**

**** Recalculated ****

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					256,063.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,551,470.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,560,632.61	(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)					246,900.83	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0401-337037

**18 Glacier County
0401 Browning H S**

**** Recalculated ****

10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	22,621.01	205,874.14
1130	Tax Title and Property Sales	131.34	0.00
1190	Penalties and Interest on Taxes	730.07	884.29
1440	Other Transportation Fees	3,527.06	0.00
1510	Interest Earnings	7,301.82	3,146.35
1910	Rentals	11,278.53	1,681.45
2220	County On-Schedule Trans Reimb	54,562.23	53,852.91
3210	State On-Schedule Trans Reimb	54,562.16	29,807.62
3440	State HB20/SB417 Prop Tax Reimb	3,918.08	3,853.70
3444	State School Block Grant	34,653.75	33,772.76
3460	Montana Oil and Gas Tax	8,289.70	30,429.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>201,575.75</u>	<u>363,302.32</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	8,427.19	8,019.04
2XX	Personal Services - Employee Benefits	3,037.01	2,989.40
4XX	Purchased Property Services	7,641.91	0.00
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	225,647.46	177,365.21
2XX	Personal Services - Employee Benefits	41,075.35	49,357.74
3XX	Purchased Professional and Technical Services	2,734.23	1,479.55
4XX	Purchased Property Services	914.90	7,676.95
5XX	Other Purchased Services	4,589.76	4,745.30
6XX	Supplies and Materials	67,937.97	65,181.69
7XX	Property and Equipment Acquisition	15,535.00	3,407.55
810	Dues and Fees	0.00	42.50
4XXX	Facilities Acquisition and Construction Services		
7XX	Property and Equipment Acquisition	0.00	34,889.18
280	Special Education - Local and State		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	9,346.67	9,318.99
2XX	Personal Services - Employee Benefits	3,087.29	3,442.14
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>389,974.74</u>	<u>367,915.24</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0401-337037

**18 Glacier County
0401 Browning H S**

**** Recalculated ****

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					89,650.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					363,302.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					367,915.24	(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)					85,037.50	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0401-337037

**18 Glacier County
0401 Browning H S**

**** Recalculated ****

11 - Bus Depreciation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	352.40	341.23
1130	Tax Title and Property Sales	119.31	0.00
1190	Penalties and Interest on Taxes	186.99	183.88
1510	Interest Earnings	14,675.09	17,212.68
3440	State HB20/SB417 Prop Tax Reimb	1,959.23	0.00
3460	Montana Oil and Gas Tax	1,474.91	3,495.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>18,767.93</u>	<u>21,233.68</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
7XX	Property and Equipment Acquisition	83,229.00	141,639.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>83,229.00</u>	<u>141,639.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance		508,276.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		21,233.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		141,639.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		387,871.20	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0401-337037

**18 Glacier County
0401 Browning H S**

**** Recalculated ****

13 - Tuition Fund

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

PRC Revenue		2002 Value	2003 Value
1130	Tax Title and Property Sales	19.66	0.00
1510	Interest Earnings	1,122.71	2,005.05
3440	State HB20/SB417 Prop Tax Reimb	312.54	0.00
3460	Montana Oil and Gas Tax	235.28	557.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,690.19</u>	<u>2,562.72</u>

Schedule of Changes Worksheet

Beginning Fund Balance				50,271.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				2,562.72	(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)				52,834.58	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0401-337037

**18 Glacier County
0401 Browning H S**

**** Recalculated ****

14 - Retirement Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	4,951.05	2,381.95
2240 County Retirement Distribution	383,132.86	414,997.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	388,083.91	417,379.16

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	218,549.93	191,654.67
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	29,934.22	39,860.97
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	7,830.56	13,718.18
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	11,057.00	19,907.01
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	31,393.73	31,383.36
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	8,640.24	10,866.79
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	40,683.14	46,651.66
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	28,290.54	28,795.96
28XX Support Services - Central		
2XX Personal Services - Employee Benefits	2,824.04	5,202.23
260 Bilingual		
1XXX Instruction		
2XX Personal Services - Employee Benefits	12,608.11	0.00
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	2,041.20	0.00
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	5,194.96	0.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	11,867.00	31,063.92



Trustees' Financial Summary

FY2002-03

Submit ID: 0401-337037

**18 Glacier County
0401 Browning H S**

**** Recalculated ****

14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
280	Special Education - Local and State				
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	1,016.22	0.00
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	1,378.21	1,388.92
286	Federal Drug Free Grant (Title IV)				
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	62.44	0.00
291	Federal Title I Grant - Educationally Deprived/Compensat				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	1,599.57	0.00
	24XX	Support Services - School Administration			
		2XX	Personal Services - Employee Benefits	207.09	0.00
329	State Miscellaneous Grants				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	1,559.68
391	Carl Perkins - Title 2 - Basic Grant				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	5,849.05	0.00
413	Title VII Indian Education				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	3,331.71
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	0.00	716.14
	24XX	Support Services - School Administration			
		2XX	Personal Services - Employee Benefits	0.00	3,056.97
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	2,162.33	2,669.41
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	1,501.08	630.45
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	20,144.68	17,443.10



Trustees' Financial Summary

FY2002-03

Submit ID: 0401-337037

**18 Glacier County
0401 Browning H S**

**** Recalculated ****

14 - Retirement Fund

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

PRC Program Function Object	2002 Value	2003 Value
820 Civic Services		
33XX Community Services		
2XX Personal Services - Employee Benefits	76.44	98.87
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
2XX Personal Services - Employee Benefits	2,147.03	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>447,058.81</u>	<u>450,000.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance	119,642.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	417,379.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	450,000.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	87,021.39	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0401-337037

**18 Glacier County
0401 Browning H S**

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
007 Impact Aid Repair and Renovation	
4560 IDEA, Part B, Children with Disabilities	342,621.76
093 Miscellaneous State Grant	
3290 State - Other State Grants	39,119.50
203 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	1,199.00
303 Vo Ed Family & Consumer Science	
3900 State Career & Technical Ed Entitlement	1,325.00
403 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	638.00
472 Vo Ed Carl D Perkins-Basic	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	78,201.00
503 Vo Ed Agriculture	
3900 State Career & Technical Ed Entitlement	1,218.00
543 Bilingual Education	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	79,795.61
550 Heritage Books	
1900 Other Revenue from Local Sources	30,950.22
603 Vo Ed Trades & Industry	
3900 State Career & Technical Ed Entitlement	230.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	575,298.09

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

PRC Program Function Object	2003 Value
007 Impact Aid Repair and Renovation	
1XX Regular Education Programs - Elementary/Secondary	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	342,621.76
093 Miscellaneous State Grant	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	8,000.00
2XX Personal Services - Employee Benefits	17.59
5XX Other Purchased Services	1,346.19



Trustees' Financial Summary

FY2002-03

Submit ID: 0401-337037

**18 Glacier County
0401 Browning H S**

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	4,314.31
21XX Support Services - Students	
1XX Personal Services - Salaries	4,400.00
3XX Purchased Professional and Technical Services	8,756.50
5XX Other Purchased Services	6,168.96
6XX Supplies and Materials	6,115.95
	39,119.50
093 Subtotal	
150 Indirect Costs	
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
5XX Other Purchased Services	1,680.00
203 Vo Ed Business/Marketing	
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	1,199.00
303 Vo Ed Family & Consumer Science	
394 State Career & Technical Ed Entitlement - Family & Cons	
1XXX Instruction	
6XX Supplies and Materials	1,325.00
403 Vo Ed Tech Ed/Industrial Arts	
395 State Career & Technical Ed Entitlement - Technology Ed/	
1XXX Instruction	
6XX Supplies and Materials	1,015.52
472 Vo Ed Carl D Perkins-Basic	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
3XX Purchased Professional and Technical Services	3,184.08
5XX Other Purchased Services	786.20
6XX Supplies and Materials	70,044.46
21XX Support Services - Students	
5XX Other Purchased Services	995.00
6XX Supplies and Materials	2,449.53



Trustees' Financial Summary

FY2002-03

Submit ID: 0401-337037

**18 Glacier County
0401 Browning H S**

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
221X Improvement of Instruction Services	
5XX Other Purchased Services	741.73
	<hr/>
472 Subtotal	78,201.00
503 Vo Ed Agriculture	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
6XX Supplies and Materials	1,893.79
543 Bilingual Education	
413 Title VII Indian Education	
1XXX Instruction	
1XX Personal Services - Salaries	10,498.98
2XX Personal Services - Employee Benefits	198.97
3XX Purchased Professional and Technical Services	7,850.00
5XX Other Purchased Services	2,214.56
6XX Supplies and Materials	7,399.05
21XX Support Services - Students	
1XX Personal Services - Salaries	8,850.00
3XX Purchased Professional and Technical Services	4,603.00
5XX Other Purchased Services	3,506.45
6XX Supplies and Materials	807.71
24XX Support Services - School Administration	
1XX Personal Services - Salaries	25,418.86
2XX Personal Services - Employee Benefits	6,943.13
5XX Other Purchased Services	613.57
6XX Supplies and Materials	891.33
	<hr/>
543 Subtotal	79,795.61
603 Vo Ed Trades & Industry	
397 State Career & Technical Ed Entitlement - Trades & Indust	
1XXX Instruction	
6XX Supplies and Materials	230.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<hr/> <hr/> 0.00 547,081.18



Trustees' Financial Summary

FY2002-03

Submit ID: 0401-337037

**18 Glacier County
0401 Browning H S**

**** Recalculated ****

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						35,151.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						575,298.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						547,081.18	(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)						63,368.73	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
007 Impact Aid Repair and Renovation	342,621.76	342,621.76	.00
093 Miscellaneous State Grant	39,119.50	39,119.50	.00
150 Indirect Costs	0.00	1,680.00	-1,680.00
203 Vo Ed Business/Marketing	1,199.00	1,199.00	.00
303 Vo Ed Family & Consumer Science	1,325.00	1,325.00	.00
403 Vo Ed Tech Ed/Industrial Arts	638.00	1,015.52	-377.52
413 Impact Aid	0.00	0.00	.00
472 Vo Ed Carl D Perkins-Basic	78,201.00	78,201.00	.00
503 Vo Ed Agriculture	1,218.00	1,893.79	-675.79
543 Bilingual Education	79,795.61	79,795.61	.00
550 Heritage Books	30,950.22	0.00	30,950.22
603 Vo Ed Trades & Industry	230.00	230.00	.00
Total	<u>575,298.09</u>	<u>547,081.18</u>	<u>28,216.91</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0401-337037

**18 Glacier County
0401 Browning H S**

**** Recalculated ****

17 - Adult Education Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	6,033.65	384.43
1130 Tax Title and Property Sales	12.40	0.00
1190 Penalties and Interest on Taxes	39.17	51.58
1510 Interest Earnings	1,564.58	1,749.27
3440 State HB20/SB417 Prop Tax Reimb	478.77	0.00
3444 State School Block Grant	1,285.04	1,252.37
3460 Montana Oil and Gas Tax	508.61	597.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,922.22	4,035.35

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

PRC Program Function Object	2002 Value	2003 Value
650 Adult Basic Education/GED Programs		
1XXX Instruction		
1XX Personal Services - Salaries	28,060.28	32,011.10
2XX Personal Services - Employee Benefits	0.00	12,511.69
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	28,060.28	44,522.79



Trustees' Financial Summary

FY2002-03

Submit ID: 0401-337037

**18 Glacier County
0401 Browning H S**

**** Recalculated ****

17 - Adult Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance						61,822.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,035.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						44,522.79	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						21,335.55	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0401-337037

**18 Glacier County
0401 Browning H S**

**** Recalculated ****

18 - Traffic Education Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	93.78	429.93
3260 State Driver's Education Reimbursement	1,525.05	4,125.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,618.83	4,555.34

Schedule of Changes Worksheet

Beginning Fund Balance	7,594.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,555.34	(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)	12,150.11	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0401-337037

18 Glacier County
0401 Browning H S

**** Recalculated ****

20 - Lease-Rental Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	308.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	308.26

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	1,053.58	887.98
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,053.58	887.98

Schedule of Changes Worksheet

Beginning Fund Balance	8,096.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	308.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	887.98	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	7,516.55	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0401-337037

18 Glacier County
0401 Browning H S

**** Recalculated ****

21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	185.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	185.67

Schedule of Changes Worksheet

Beginning Fund Balance	4,676.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	185.67	(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)	4,861.92	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0401-337037

**18 Glacier County
0401 Browning H S**

**** Recalculated ****

26 - Impact Aid Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	218,858.16	229,638.02
1900	Other Revenue from Local Sources	0.00	1,950.60
4820	Federal Impact Aid - Title VIII	1,757,154.50	2,117,432.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,976,012.66</u>	<u>2,349,021.55</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	833,958.90	44,258.22
2XX	Personal Services - Employee Benefits	43,286.18	25,845.83
3XX	Purchased Professional and Technical Services	5,000.00	1,015.56
4XX	Purchased Property Services	576.88	0.00
5XX	Other Purchased Services	22,017.54	14,466.08
6XX	Supplies and Materials	97,492.76	168,233.15
7XX	Property and Equipment Acquisition	0.00	5,852.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	27,865.18	0.00
2XX	Personal Services - Employee Benefits	8,186.96	0.00
3XX	Purchased Professional and Technical Services	4,122.29	5,957.86
5XX	Other Purchased Services	709.09	139.74
221X	Improvement of Instruction Services		
1XX	Personal Services - Salaries	350.00	1,332.00
2XX	Personal Services - Employee Benefits	138.77	5.71
5XX	Other Purchased Services	958.97	343.69
222X	Educational Media Services		
1XX	Personal Services - Salaries	46,708.30	34,751.74
2XX	Personal Services - Employee Benefits	6,790.56	5,361.70
3XX	Purchased Professional and Technical Services	2,982.79	1,892.30
4XX	Purchased Property Services	252.42	3,131.41
5XX	Other Purchased Services	1,873.25	2,901.09
6XX	Supplies and Materials	103,531.33	125,599.57
7XX	Property and Equipment Acquisition	0.00	3,129.00
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	25,624.04	136,452.48
2XX	Personal Services - Employee Benefits	2,683.23	17,767.38
3XX	Purchased Professional and Technical Services	4,319.24	17,407.27
5XX	Other Purchased Services	10,497.12	95,400.65
6XX	Supplies and Materials	1,820.65	13,271.56



Trustees' Financial Summary

FY2002-03

Submit ID: 0401-337037

**18 Glacier County
0401 Browning H S**

**** Recalculated ****

26 - Impact Aid Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		810	Dues and Fees	9,801.90	13,797.20
		820	Judgements Against the School District	0.00	751.87
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	19,963.04	0.00
		2XX	Personal Services - Employee Benefits	6,370.47	0.00
		3XX	Purchased Professional and Technical Services	0.00	792.50
		4XX	Purchased Property Services	0.00	452.00
		5XX	Other Purchased Services	677.91	47,164.20
		6XX	Supplies and Materials	1,190.95	30,237.43
		810	Dues and Fees	0.00	8,595.90
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	0.00	49,783.26
		2XX	Personal Services - Employee Benefits	0.00	13,075.77
		3XX	Purchased Professional and Technical Services	0.00	1,521.86
		4XX	Purchased Property Services	178.09	235.84
		5XX	Other Purchased Services	3,281.46	4,335.54
		6XX	Supplies and Materials	1,408.15	4,561.47
		7XX	Property and Equipment Acquisition	6,300.00	745.03
		810	Dues and Fees	0.00	324.75
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	91,097.07	159,853.87
		2XX	Personal Services - Employee Benefits	47,197.24	49,754.26
		3XX	Purchased Professional and Technical Services	15,080.72	22,994.86
		4XX	Purchased Property Services	19,307.10	124,579.32
		5XX	Other Purchased Services	2,069.95	6,343.53
		6XX	Supplies and Materials	46,420.02	68,508.78
		7XX	Property and Equipment Acquisition	8,700.00	10,760.00
		810	Dues and Fees	105.00	455.50
	28XX	Support Services - Central			
		1XX	Personal Services - Salaries	0.00	37,260.13
		2XX	Personal Services - Employee Benefits	0.00	6,424.54
		3XX	Purchased Professional and Technical Services	371.70	4,333.61
		5XX	Other Purchased Services	5,457.51	12,023.82
		6XX	Supplies and Materials	109.51	1,923.84
	4XXX	Facilities Acquisition and Construction Services			
		3XX	Purchased Professional and Technical Services	90,435.90	21,871.35
		7XX	Property and Equipment Acquisition	232,829.27	180,020.94
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	21,656.46	4,343.57

Trustees' Financial Summary

FY2002-03

Submit ID: 0401-337037

18 Glacier County
0401 Browning H S

**** Recalculated ****

26 - Impact Aid Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
280	Special Education - Local and State				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	5,096.01	4,009.33
		3XX	Purchased Professional and Technical Services	0.00	2,595.00
		5XX	Other Purchased Services	346.68	545.52
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	732.21	0.00
413	Title VII Indian Education				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	11,712.68
		2XX	Personal Services - Employee Benefits	0.00	5,080.37
	24XX	Support Services - School Administration			
		6XX	Supplies and Materials	0.00	18,296.25
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	541.79	9,690.10
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	6,051.00	17,355.25
		2XX	Personal Services - Employee Benefits	26.57	100.66
		3XX	Purchased Professional and Technical Services	17,500.00	0.00
		5XX	Other Purchased Services	6,589.71	19,264.04
		6XX	Supplies and Materials	12,004.21	2,268.99
		810	Dues and Fees	0.00	120.00
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	9,629.00	5,676.00
		2XX	Personal Services - Employee Benefits	42.35	24.60
		5XX	Other Purchased Services	17,547.73	98,008.45
		6XX	Supplies and Materials	0.00	924.00
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	45,391.66	135,311.61
		2XX	Personal Services - Employee Benefits	6,625.58	5,487.36
		3XX	Purchased Professional and Technical Services	326.90	1,221.33
		5XX	Other Purchased Services	64,114.93	46,241.15
		6XX	Supplies and Materials	68,085.70	44,663.35
		7XX	Property and Equipment Acquisition	0.00	6,990.00
		810	Dues and Fees	430.00	3,425.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0401-337037

**18 Glacier County
0401 Browning H S**

**** Recalculated ****

26 - Impact Aid Fund

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

PRC Program Function Object	2002 Value	2003 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	13,841.70	0.00
2XX Personal Services - Employee Benefits	7,382.78	0.00
6XX Supplies and Materials	184,575.52	0.00
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
4XX Purchased Property Services	7,137.58	0.00
6XX Supplies and Materials	14,762.41	46,554.01
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>2,370,537.89</u>	<u>2,097,907.58</u>

Schedule of Changes Worksheet

Beginning Fund Balance	5,284,360.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,349,021.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,097,907.58	(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)	5,535,474.23	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0401-337037

18 Glacier County
0401 Browning H S

**** Recalculated ****

28 - Technology Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	31.27
3281 State Technology Aid	597.86	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	597.86	31.27

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
222X Educational Media Services		
6XX Supplies and Materials	0.00	698.96
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	698.96

Schedule of Changes Worksheet

Beginning Fund Balance	698.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	31.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	698.96	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	31.27	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0401-337037

**18 Glacier County
0401 Browning H S**

**** Recalculated ****

29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	192.99
3282 State Flexibility Fund Allocation	0.00	13,444.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	13,637.32

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
222X Educational Media Services		
3XX Purchased Professional and Technical Services	0.00	1,623.06
6XX Supplies and Materials	0.00	95.20
23XX Support Services - General Administration		
1XX Personal Services - Salaries	0.00	635.02
2XX Personal Services - Employee Benefits	0.00	537.78
5XX Other Purchased Services	0.00	2,593.97
6XX Supplies and Materials	0.00	223.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	5,708.63



Trustees' Financial Summary

FY2002-03

Submit ID: 0401-337037

**18 Glacier County
0401 Browning H S**

**** Recalculated ****

29 - Flexibility Fund

Schedule of Changes Worksheet

Beginning Fund Balance						0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						13,637.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						5,708.63	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						7,928.69	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0401-337037

18 Glacier County
0401 Browning H S

**** Recalculated ****

60 - Building Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	159.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	159.76

Schedule of Changes Worksheet

Beginning Fund Balance	4,023.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	159.76	(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)	4,183.05	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0401-337037

**18 Glacier County
0401 Browning H S**

**** Recalculated ****

61 - Building Reserve Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	56,034.11	55,944.48
1130	Tax Title and Property Sales	21.42	0.00
1190	Penalties and Interest on Taxes	296.71	456.10
1510	Interest Earnings	9,044.17	7,153.22
3440	State HB20/SB417 Prop Tax Reimb	1,361.23	1,000.37
3444	State School Block Grant	10,801.83	10,527.22
3460	Montana Oil and Gas Tax	2,434.07	1,058.04

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:

79,993.54	76,139.43
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
4XXX	Facilities Acquisition and Construction Services		
3XX	Purchased Professional and Technical Services	20,000.00	121,940.80
4XX	Purchased Property Services	0.00	3,900.00
6XX	Supplies and Materials	7,471.14	4,515.26
7XX	Property and Equipment Acquisition	0.00	285,181.94

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

27,471.14	415,538.00
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Trustees' Financial Summary

FY2002-03

Submit ID: 0401-337037

**18 Glacier County
0401 Browning H S**

**** Recalculated ****

61 - Building Reserve Fund

Schedule of Changes Worksheet

Beginning Fund Balance						339,398.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						76,139.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						415,538.00	(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)						0.00	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0401-337037

18 Glacier County
0401 Browning H S

**** Recalculated ****

74 - Purchasing Internal Service Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	325.79
1900 Other Revenue from Local Sources	56,174.32	88,306.76
6100 Material Prior Period Revenue Adjustments	-33,409.36	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	22,764.96	88,632.55

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

PRC Program Function Object	2002 Value	2003 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	14,778.22	20,715.37
2XX Personal Services - Employee Benefits	6,532.29	9,225.83
4XX Purchased Property Services	17.01	23,808.96
5XX Other Purchased Services	4,140.63	136.38
6XX Supplies and Materials	1,743.00	21,886.80
7XX Property and Equipment Acquisition	0.00	34,409.38
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	27,211.15	110,182.72



Trustees' Financial Summary

FY2002-03

Submit ID: 0401-337037

**18 Glacier County
0401 Browning H S**

**** Recalculated ****

74 - Purchasing Internal Service Fund

Schedule of Changes Worksheet

Beginning Fund Balance						96,332.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						88,632.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						110,182.72	(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)						74,782.61	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0401-337037

18 Glacier County
0401 Browning H S

**** Recalculated ****

78 - Self Insurance Fund - Health

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	0.00	9,572.35
1900	Other Revenue from Local Sources	295,727.20	0.00
1970	Services Provided Other Funds	2,096,205.18	2,991,379.90
6100	Material Prior Period Revenue Adjustments	-66,738.70	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,325,193.68</u>	<u>3,000,952.25</u>

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

PRC Program Function Object		2002 Value	2003 Value
920	Enterprise or Internal Service Programs		
	32XX Enterprise Services		
	3XX Purchased Professional and Technical Services	1,980,015.03	2,845,792.84
	5XX Other Purchased Services	106,508.35	154,056.06
	8XX Other Expenditures	1,500.00	235,469.42
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>2,088,023.38</u>	<u>3,235,318.32</u>

Schedule of Changes Worksheet

Beginning Fund Balance				303,909.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				3,000,952.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				3,235,318.32	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				69,542.93	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0401-337037

18 Glacier County
0401 Browning H S

**** Recalculated ****

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2002 Value	2003 Value
1700 Student Extracurricular Activity Receipts	0.00	201,934.92
1XXX Revenues from Student Activities	198,533.10	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	198,533.10	201,934.92

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

PRC Program Function Object	2002 Value	2003 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	189,221.73	199,825.71
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	0.00	19,237.77
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	189,221.73	219,063.48

Schedule of Changes Worksheet

Beginning Fund Balance	90,072.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	201,934.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	219,063.48	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	72,943.47	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0401-337037

18 Glacier County
0401 Browning H S

**** Recalculated ****

85 - Miscellaneous Trust Fund

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

PRC Revenue	2002 Value	2003 Value
1900 Other Revenue from Local Sources	0.00	27,622.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	27,622.81

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 870 Student Scholarships	0.00	2,400.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	2,400.00

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	27,622.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,400.00	(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)	25,222.81	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0401-337037

18 Glacier County

**** Recalculated ****

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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	90,846.00	8,087.00
XX	XXX 4XXX	710 Land	0.00	2,500.00
XX	XXX 4XXX	715 Land Improvements	0.00	69,036.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	306,047.00	771,177.82
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
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



Trustees' Financial Summary

FY2002-03

Submit ID: 0401-337037

18 Glacier County
0401 Browning H S

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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	66,396.06
b. Related Services Block Grant Entitlement	22130.19
c. Total Entitlements Subject to Reversion	88,526.25

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)]	117,739.91
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	261,222.43
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, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

All MAEFAIRS filers and paper filers must record the following adjusting entry in your General Fund as of 06/30:

<u>General Ledger</u>	<u>Debit</u>	<u>Credit</u>
X01-402 Revenue	0.00	
X01-680 Deferred Revenue		0.00

A Special Education Reversion Amount greater than zero on line (g) above reduces revenue 3115-State Special Education Allowable Cost Payment to Districts recorded in the Trustees' Financial Summary (TFS) General Fund (Fund 01). MAEFAIRS records the reduction of special education revenue on the TFS, however, paper filers must make the following adjusting entry on their books.

Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
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Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

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



Trustees' Financial Summary

FY2002-03

Submit ID: 0401-337037

18 Glacier County 0401 Browning H S

**** Recalculated ****

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	190,146.81	0.00	0.00	4,343.57
280	1XXX	2XX	59,582.20	0.00	0.00	4,009.33
280	1XXX	3XX	0.00	0.00	0.00	2,595.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	545.52
280	1XXX	6XX	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00
Totals			249,729.01	0.00	0.00	11,493.42 261,222.43



Trustees' Financial Summary

FY2002-03

Submit ID: 0401-337037

18 Glacier County

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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.