



Trustees' Financial Summary

FY2005-06

Submit ID: 0400-66176409

**18 Glacier County
0400 Browning Elem**

**** Recalculated ****

Due Dates:

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 not later than the 2nd Monday in September (MCA 20-9-211 & 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 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 Robert Doore

(Signature)

(Date)

County Superintendent Jetta Johnson

(Signature)

(Date)

Software

Accounting Package: TSC

For FY06 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

FY2005-06

Submit ID: 0400-66176409

18 Glacier County

**** Recalculated ****

0400 Browning Elem

PRC	Title	Project Type	Project Number	CFDA #
	Title IV, Part B, 21st Century	FEDERAL	1804001705	84.287
102	CACFP	FEDERAL	N/A	10.558
106	Title I Improving Basic Programs	FEDERAL	1804003106	84.010A
110	Title II, Part D, Ed Technology	FEDERAL	1080406005	84.318
111	Title II, Part D, Ed Technology	FEDERAL	1804006006	84.318
116	Title I, Part A, Improvement Grants	FEDERAL	1804003706	84.010
126	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	1804001406	84.367
165	Title IV, Part A, Safe & Drug-Free	FEDERAL	1804001605	84.186A
166	Title IV Safe and Drug-Free Schools	FEDERAL	1804001606	84.186A
226	Title V, Part A, Innovative Programs	FEDERAL	1804003906	84.298
493	21st Century Community Learning	FEDERAL	S287B010691	84.287
494	21st Century Community Learning	FEDERAL	S287B010691	84.287
496	Title IV, Part B, 21st Century	FEDERAL	1804001706	84.287
506	Title I, Part B, Subpart 3, Even Start	FEDERAL	1804003806	84.213
508	Montana IEFA Ready to Go Grant	STATE	1804004606	
516	Tobacco Use Prevention	STATE	State	
526	State OTO Energy Cost Relief and Transportation	STATE	State	State
541	Title VII, Indian Education	FEDERAL	S060A950819-06	84.060
542	Title VII, Indian Education	FEDERAL	B060A950819	84.060
545	Title III Part A English Language Acquisition	FEDERAL	1804004105A	84.365A
546	Title III Part A English Language Acquisition	FEDERAL	180400410667	84.365A
606	IDEA, Part B, Children w/Disabilities	FEDERAL	180407706ALLO	84.027
614	IDEA-Preschool Section 619	FEDERAL	1804007906ALLO	84.173A
664	GEAR UP	FEDERAL	600-006	84.334
666	GEAR UP	FEDERAL	600-006	84.334
676	Gifted and Talented	STATE	1804001305	State
696	GEAR UP CREDIT RECOVERY	FEDERAL	600-006	84.334
706	Title V, Part D, Subpart 3, Character Ed	FEDERAL	1804006106	84.215V
780	Employee Funds	LOCAL		
781	Campbell Donation	LOCAL		
806	Title V, Part D, Subpart 3, Character Ed	FEDERAL	1804006106CUR	84.215V
865	Johnson O'Malley (JOM)	FEDERAL	N/A	15.130
866	Johnson O'Malley (JOM)	FEDERAL	N/A	15.130
872	House Bill 528	LOCAL	Local	
899	Aggregate Reim/Indirects	LOCAL		Local



Trustees' Financial Summary

FY2005-06

Submit ID: 0400-66176409

18 Glacier County
0400 Browning Elem

**** 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)	1,578,120.58	61,584.65	458,772.81	
02	Taxes Receivable - Real and Personal (120-149)	157,558.41	71,999.68	20,074.77	
03	Taxes Receivable - Protested (150-159)	84,749.43	54,055.03	11,836.64	
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	1,820,428.42	187,639.36	490,684.22	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	999,993.50			
25	Deferred Revenue (680)	242,307.84	126,054.71	31,911.41	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,242,301.34	126,054.71	31,911.41	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	578,127.08	61,584.65	458,772.81	
52	TOTAL FUND BALANCE/EQUITY	578,127.08	61,584.65	458,772.81	
53	TOTAL LIABILITIES AND FUND BALANCE	1,820,428.42	187,639.36	490,684.22	



Trustees' Financial Summary

FY2005-06

Submit ID: 0400-66176409

18 Glacier County
0400 Browning Elem

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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)	38,342.47	507,903.93	-23,328.91	21,713.77
02	Taxes Receivable - Real and Personal (120-149)	40.30			1,001.84
03	Taxes Receivable - Protested (150-159)				724.92
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			72,562.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	38,382.77	507,903.93	49,233.09	23,440.53
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			16,172.98	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	40.30		8,440.51	1,726.76
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	40.30		24,613.49	1,726.76
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	38,342.47	507,903.93	24,619.60	21,713.77
52	TOTAL FUND BALANCE/EQUITY	38,342.47	507,903.93	24,619.60	21,713.77
53	TOTAL LIABILITIES AND FUND BALANCE	38,382.77	507,903.93	49,233.09	23,440.53



Trustees' Financial Summary

FY2005-06

Submit ID: 0400-66176409

18 Glacier County
0400 Browning Elem

**** 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)			10,000.00	
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			10,000.00	
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)			1,890.00	
35	TOTAL LIABILITIES			1,890.00	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			8,110.00	
52	TOTAL FUND BALANCE/EQUITY			8,110.00	
53	TOTAL LIABILITIES AND FUND BALANCE			10,000.00	



Trustees' Financial Summary

FY2005-06

Submit ID: 0400-66176409

18 Glacier County
0400 Browning Elem

**** 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)			11,528,234.88	
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			11,528,234.88	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			30,248.67	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			30,248.67	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			11,497,986.21	
52	TOTAL FUND BALANCE/EQUITY			11,497,986.21	
53	TOTAL LIABILITIES AND FUND BALANCE			11,528,234.88	



Trustees' Financial Summary

FY2005-06

Submit ID: 0400-66176409

18 Glacier County
0400 Browning Elem

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	82,436.51			
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	82,436.51			
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)	82,436.51			
52	TOTAL FUND BALANCE/EQUITY	82,436.51			
53	TOTAL LIABILITIES AND FUND BALANCE	82,436.51			



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18 Glacier County
0400 Browning Elem

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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)	76,621.88	86,476.44	52,852.34	
02	Taxes Receivable - Real and Personal (120-149)		13,516.34		
03	Taxes Receivable - Protested (150-159)		1,725.01		
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	76,621.88	101,717.79	52,852.34	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		15,241.35		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		15,241.35		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	76,621.88	86,476.44		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	76,621.88	86,476.44	52,852.34	
53	TOTAL LIABILITIES AND FUND BALANCE	76,621.88	101,717.79	52,852.34	



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18 Glacier County
0400 Browning Elem

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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)				
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				
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	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2005-06

Submit ID: 0400-66176409

18 Glacier County
0400 Browning Elem

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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)				
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				
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)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2005-06

Submit ID: 0400-66176409

18 Glacier County
0400 Browning Elem

**** 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)				
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				
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)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2005-06

Submit ID: 0400-66176409

18 Glacier County
0400 Browning Elem

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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)				
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

FY2005-06

Submit ID: 0400-66176409

18 Glacier County
0400 Browning Elem

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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				



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FY2005-06

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18 Glacier County
0400 Browning Elem

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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (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					
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				



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18 Glacier County
0400 Browning Elem

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01 - General Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	584,271.11	556,428.71
1130 Tax Title and Property Sales	476.04	0.00
1190 Penalties and Interest on Taxes	7,747.85	11,508.29
1510 Interest Earnings	41,766.03	47,872.73
3110 Direct State Aid	2,497,780.18	2,663,700.84
3115 State Spec Ed Allowable Cost Pymt to Districts	443,044.94	446,414.19
3120 State Guaranteed Tax Base Aid	1,669,734.92	1,812,748.50
3440 State HB20/SB417 Prop Tax Reimb	2,879.82	2,555.94
3444 State School Block Grant	112,629.62	113,485.61
3460 Montana Oil and Gas Tax	73,474.09	79,178.08

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

5,433,804.60 5,733,892.89

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	2,883,933.68	3,226,959.32
2XX Personal Services - Employee Benefits	644,188.52	725,393.13
21XX Support Services - Students		
1XX Personal Services - Salaries	438,762.78	456,656.20
2XX Personal Services - Employee Benefits	87,116.95	97,224.10
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	0.00	25,568.83
2XX Personal Services - Employee Benefits	60,428.62	4,021.41
222X Educational Media Services		
1XX Personal Services - Salaries	216,954.29	145,524.39
2XX Personal Services - Employee Benefits	40,993.98	34,039.70
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	32,863.83	28,580.01
2XX Personal Services - Employee Benefits	14,045.81	13,854.55
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	743,132.28	750,701.75
2XX Personal Services - Employee Benefits	190,624.39	208,947.44
21XX Support Services - Students		
1XX Personal Services - Salaries	15,375.38	0.00
2XX Personal Services - Employee Benefits	10,450.77	0.00



Trustees' Financial Summary

FY2005-06

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**18 Glacier County
0400 Browning Elem**

**** Recalculated ****

01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
280	Special Education - Local and State				
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	49,634.00	0.00
		2XX	Personal Services - Employee Benefits	5,651.42	0.00
413	Title VII Indian Education				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	4,960.97	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,439,117.67	5,717,470.83

Schedule of Changes Worksheet

Beginning Fund Balance					561,705.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,733,892.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,717,470.83	(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)					578,127.08	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0400-66176409

**18 Glacier County
0400 Browning Elem**

**** Recalculated ****

10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	299,003.46	369,157.36
1130	Tax Title and Property Sales	125.74	0.00
1190	Penalties and Interest on Taxes	2,347.89	3,200.32
1510	Interest Earnings	1,741.90	1,077.98
1900	Other Revenue from Local Sources	100.00	6,310.88
2220	County On-Schedule Trans Reimb	90,890.65	80,829.87
3210	State On-Schedule Trans Reimb	90,890.65	80,829.88
3440	State HB20/SB417 Prop Tax Reimb	1,486.62	977.71
3444	State School Block Grant	12,743.82	12,840.67
3460	Montana Oil and Gas Tax	38,621.06	51,021.66

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

537,951.79 606,246.33

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	333,461.14	349,033.57
2XX	Personal Services - Employee Benefits	111,075.41	159,084.01
3XX	Purchased Professional and Technical Services	2,934.16	241.10
4XX	Purchased Property Services	23,775.66	16,239.67
5XX	Other Purchased Services	4,561.12	4,895.21
6XX	Supplies and Materials	72,066.38	87,954.07
810	Dues and Fees	234.00	0.00
280	Special Education - Local and State		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	10,649.60	11,963.25
2XX	Personal Services - Employee Benefits	5,178.53	6,589.12

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

563,936.00 636,000.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0400-66176409

**18 Glacier County
0400 Browning Elem**

**** Recalculated ****

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					91,338.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					606,246.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					636,000.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					61,584.65	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0400-66176409

18 Glacier County
0400 Browning Elem

**** Recalculated ****

11 - Bus Depreciation Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	127,250.35	61,950.39
1130 Tax Title and Property Sales	59.24	0.00
1190 Penalties and Interest on Taxes	760.79	1,508.03
1510 Interest Earnings	9,447.21	12,461.72
1900 Other Revenue from Local Sources	0.00	1,300.00
3440 State HB20/SB417 Prop Tax Reimb	645.88	225.79
3460 Montana Oil and Gas Tax	17,024.37	10,696.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	155,187.84	88,142.50

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	137,251.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	137,251.50	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	370,630.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	88,142.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	458,772.81	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0400-66176409

18 Glacier County
0400 Browning Elem

**** Recalculated ****

12 - School Food Services Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	21.14	0.00
1622	Breakfast Sales	0.00	4,432.22
1630	Catering Sales	31,445.89	25,369.59
1632	Daily Adult Sales	52,801.69	51,647.94
1900	Other Revenue from Local Sources	79.37	0.00
3220	State Food Services Match	2,375.47	0.00
4550	Federal Child Nutrition	648,837.20	614,329.46
4555	School Foods Summer Program - 10.559	1,260.50	13,882.54
5700	Resources Transferred from Other School Districts or Cooperatives	0.00	244,120.49
9710	Residual Equity Transfers In	701,000.00	565,182.28

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

1,437,821.26 1,518,964.52

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

PRC Program Function Object		2005 Value	2006 Value
910	Food Services		
25XX	Support Services - Business		
1XX	Personal Services - Salaries	108,211.53	119,807.73
2XX	Personal Services - Employee Benefits	60,069.19	71,492.78
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	14,459.05	17,884.30
31XX	Food Services		
1XX	Personal Services - Salaries	353,090.47	362,552.92
2XX	Personal Services - Employee Benefits	168,556.61	211,645.93
3XX	Purchased Professional and Technical Services	0.00	5,603.00
4XX	Purchased Property Services	4,361.13	948.23
5XX	Other Purchased Services	9,877.93	8,132.52
6XX	Supplies and Materials	727,435.15	715,558.17
7XX	Property and Equipment Acquisition	0.00	5,870.00

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

1,446,061.06 1,519,495.58



Trustees' Financial Summary

FY2005-06

Submit ID: 0400-66176409

**18 Glacier County
0400 Browning Elem**

**** Recalculated ****

12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance						531.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,518,964.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,519,495.58	(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

FY2005-06

Submit ID: 0400-66176409

18 Glacier County
0400 Browning Elem

**** Recalculated ****

13 - Tuition Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	1.32	0.00
1130 Tax Title and Property Sales	0.05	0.00
1190 Penalties and Interest on Taxes	2.36	0.00
1510 Interest Earnings	902.30	1,142.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	906.03	1,142.89

Schedule of Changes Worksheet

Beginning Fund Balance	37,199.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,142.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	38,342.47	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0400-66176409

18 Glacier County
0400 Browning Elem

**** Recalculated ****

14 - Retirement Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	10,765.39	9,873.33
1900	Other Revenue from Local Sources	0.00	1,764.35
2240	County Retirement Distribution	944,994.35	1,291,380.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>955,759.74</u>	<u>1,303,017.73</u>

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	501,896.32	568,178.97
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	73,836.82	77,069.10
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	54,503.14	39,759.05
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	27,185.19	17,714.70
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	70,920.05	82,978.00
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	24,459.39	28,444.44
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	99,045.34	102,233.47
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	54,634.41	55,733.68
28XX Support Services - Central		
2XX Personal Services - Employee Benefits	4,079.29	0.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	94,676.09	106,979.67
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	1,263.57	19,959.46
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	10,459.12	9,871.24
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	0.00	1,803.60



Trustees' Financial Summary

FY2005-06

Submit ID: 0400-66176409

**18 Glacier County
0400 Browning Elem**

**** Recalculated ****

14 - Retirement Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
329	State Miscellaneous Grants				
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	0.00	144.68
650	Adult Basic Education/GED Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	90.71	0.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	659.53	1,266.40
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	14,416.25	13,856.06
820	Civic Services				
	33XX	Community Services			
		2XX	Personal Services - Employee Benefits	362.37	443.86
840	Custody and Child Care Services				
	33XX	Community Services			
		2XX	Personal Services - Employee Benefits	7,392.47	478.73
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	66,219.36	71,287.31
920	Enterprise or Internal Service Programs				
	32XX	Enterprise Services			
		2XX	Personal Services - Employee Benefits	0.00	6,827.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,106,099.42</u>	<u>1,205,029.77</u>



Trustees' Financial Summary

FY2005-06

Submit ID: 0400-66176409

**18 Glacier County
0400 Browning Elem**

**** Recalculated ****

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					409,915.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,303,017.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,205,029.77	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					507,903.93	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0400-66176409

18 Glacier County
0400 Browning Elem

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
102 CACFP	
4556 Adult/Child Care Program - 10.558	4,432.22
106 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	1,355,099.00
110 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	17,773.89
111 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	41,401.00
116 Title I, Part A, Improvement Grants	
4200 Title I, Part A, Improving Basic Programs	103,500.00
126 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	376,444.00
165 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,087.92
166 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	33,889.14
226 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	12,596.00
496 Title IV, Part B, 21st Century	
4340 Title IV, Part B, 21st Century Community Learning Centers	120,000.00
506 Title I, Part B, Subpart 3, Even Start	
4240 Title I, Part B, Subpart 3, Even Start	113,000.00
508 Montana IEFA Ready to Go Grant	
3290 State - Other State Grants	21,930.00
516 Tobacco Use Prevention	
3290 State - Other State Grants	10,855.00
526 State OTO Energy Cost Relief and Transportation	
3630 OTO State Energy Cost Relief & Transportation	17,152.57
542 Title VII, Indian Education	
4130 Title VII Indian Education	396,751.00
546 Title III Part A English Language Acquisition	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	72,273.00
606 IDEA, Part B, Children w/Disabilities	
4560 IDEA, Part B, Children with Disabilities	475,116.00
614 IDEA-Preschool Section 619	
4570 IDEA Preschool	17,336.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0400-66176409

18 Glacier County
0400 Browning Elem

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
664 GEAR UP	
4710 GEAR UP	9,211.65
666 GEAR UP	
4710 GEAR UP	108,467.35
676 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	2,105.00
696 GEAR UP CREDIT RECOVERY	
4710 GEAR UP	40,600.00
706 Title V, Part D, Subpart 3, Character Ed	
4360 Title V, Part D, Subpart 3, Character Education	11,653.60
780 Employee Funds	
1900 Other Revenue from Local Sources	4,291.41
781 Campbell Donation	
1920 Contributions/Donations from Private Sources	1,000.00
806 Title V, Part D, Subpart 3, Character Ed	
4360 Title V, Part D, Subpart 3, Character Education	45,827.02
866 Johnson O'Malley (JOM)	
4140 Federal Johnson O'Malley (JOM)	33,000.00
872 House Bill 528	
1900 Other Revenue from Local Sources	250.00
899 Aggregate Reim/Indirects	
1900 Other Revenue from Local Sources	55.00
6100 Material Prior Period Revenue Adjustments	219,982.07
899 Subtotal	220,037.07
 Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	 3,667,079.84

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

PRC Program Function Object	2006 Value
102 CACFP	
910 Food Services	
31XX Food Services	
6XX Supplies and Materials	4,432.22



Trustees' Financial Summary

FY2005-06

Submit ID: 0400-66176409

18 Glacier County
0400 Browning Elem

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
106 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	687,828.51
2XX Personal Services - Employee Benefits	197,570.40
3XX Purchased Professional and Technical Services	550.00
6XX Supplies and Materials	11,582.74
21XX Support Services - Students	
1XX Personal Services - Salaries	31,869.02
2XX Personal Services - Employee Benefits	20,636.39
3XX Purchased Professional and Technical Services	14,468.82
5XX Other Purchased Services	63.00
6XX Supplies and Materials	529.92
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	269,972.32
2XX Personal Services - Employee Benefits	81,034.49
3XX Purchased Professional and Technical Services	7,554.55
5XX Other Purchased Services	27,099.99
6XX Supplies and Materials	4,338.85
	106 Subtotal
	1,355,099.00
110 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	250.00
2XX Personal Services - Employee Benefits	40.31
222X Educational Media Services	
6XX Supplies and Materials	17,483.58
	110 Subtotal
	17,773.89
111 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	11,076.00
2XX Personal Services - Employee Benefits	1,640.82
6XX Supplies and Materials	8,505.35
222X Educational Media Services	
6XX Supplies and Materials	20,178.83



Trustees' Financial Summary

FY2005-06

Submit ID: 0400-66176409

**18 Glacier County
0400 Browning Elem**

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
111 Subtotal	41,401.00
116 Title I, Part A, Improvement Grants	
422 Title I, Part A, Improvement Grants	
1XXX Instruction	
6XX Supplies and Materials	9,289.45
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	31,708.16
2XX Personal Services - Employee Benefits	13,046.33
3XX Purchased Professional and Technical Services	42,790.00
5XX Other Purchased Services	6,666.06
116 Subtotal	103,500.00
126 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	136,796.75
2XX Personal Services - Employee Benefits	59,180.44
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	49,737.93
2XX Personal Services - Employee Benefits	13,471.49
3XX Purchased Professional and Technical Services	15,007.76
5XX Other Purchased Services	99,499.93
6XX Supplies and Materials	2,749.70
126 Subtotal	376,444.00
165 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
6XX Supplies and Materials	1,087.92
166 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
6XX Supplies and Materials	2,100.62
21XX Support Services - Students	
1XX Personal Services - Salaries	23,448.82
2XX Personal Services - Employee Benefits	4,728.22



Trustees' Financial Summary

FY2005-06

Submit ID: 0400-66176409

18 Glacier County

**** Recalculated ****

0400 Browning Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	3,450.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	161.48
166 Subtotal	33,889.14
226 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	10,596.00
2XX Personal Services - Employee Benefits	2,000.00
226 Subtotal	12,596.00
496 Title IV, Part B, 21st Century	
434 Title IV, Part B, 21st Century Community Learning Center	
1XXX Instruction	
1XX Personal Services - Salaries	54,401.37
2XX Personal Services - Employee Benefits	6,618.43
5XX Other Purchased Services	4,033.14
6XX Supplies and Materials	3,074.60
21XX Support Services - Students	
5XX Other Purchased Services	2,325.36
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	8,778.00
2XX Personal Services - Employee Benefits	1,427.89
5XX Other Purchased Services	1,569.91
24XX Support Services - School Administration	
1XX Personal Services - Salaries	28,490.01
2XX Personal Services - Employee Benefits	9,281.29
496 Subtotal	120,000.00
506 Title I, Part B, Subpart 3, Even Start	
424 Title I, Part B, Subpart 3, Even Start	
1XXX Instruction	
1XX Personal Services - Salaries	72,542.83
2XX Personal Services - Employee Benefits	32,003.32
5XX Other Purchased Services	3,180.74



Trustees' Financial Summary

FY2005-06

Submit ID: 0400-66176409

18 Glacier County
0400 Browning Elem

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
424 Title I, Part B, Subpart 3, Even Start	
1XXX Instruction	
6XX Supplies and Materials	3,000.00
21XX Support Services - Students	
5XX Other Purchased Services	61.73
6XX Supplies and Materials	852.64
221X Improvement of Instruction Services	
5XX Other Purchased Services	1,181.32
24XX Support Services - School Administration	
6XX Supplies and Materials	177.42
	113,000.00
506 Subtotal	
508 Montana IEFA Ready to Go Grant	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	685.82
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	11,986.50
2XX Personal Services - Employee Benefits	890.66
3XX Purchased Professional and Technical Services	5,923.84
5XX Other Purchased Services	1,959.26
6XX Supplies and Materials	483.92
	21,930.00
508 Subtotal	
516 Tobacco Use Prevention	
329 State Miscellaneous Grants	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2,000.00
6XX Supplies and Materials	265.94
21XX Support Services - Students	
1XX Personal Services - Salaries	8,589.06
	10,855.00
516 Subtotal	
526 State OTO Energy Cost Relief and Transportation	
360 State Gifted & Talented Reimbursement	
23XX Support Services - General Administration	
4XX Purchased Property Services	17,152.57



Trustees' Financial Summary

FY2005-06

Submit ID: 0400-66176409

18 Glacier County
0400 Browning Elem

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
360 State Gifted & Talented Reimbursement	
526 Subtotal	17,152.57
545 Title III Part A English Language Acquisition	
432 Title III, Part A, English Language Acquisition & Language Instruction	
1XXX Instruction	
1XX Personal Services - Salaries	39,404.86
2XX Personal Services - Employee Benefits	32,868.14
545 Subtotal	72,273.00
546 Title III Part A English Language Acquisition	
413 Title VII Indian Education	
1XXX Instruction	
1XX Personal Services - Salaries	170,574.70
2XX Personal Services - Employee Benefits	51,773.43
6XX Supplies and Materials	8,458.49
21XX Support Services - Students	
1XX Personal Services - Salaries	35,851.00
2XX Personal Services - Employee Benefits	13,346.67
3XX Purchased Professional and Technical Services	5,149.50
5XX Other Purchased Services	116.50
6XX Supplies and Materials	678.04
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	1,652.00
5XX Other Purchased Services	5,046.93
23XX Support Services - General Administration	
5XX Other Purchased Services	937.90
24XX Support Services - School Administration	
1XX Personal Services - Salaries	65,884.98
2XX Personal Services - Employee Benefits	32,079.27
3XX Purchased Professional and Technical Services	450.00
5XX Other Purchased Services	2,936.00
6XX Supplies and Materials	1,475.91
26XX Operation and Maintenance of Plant Services	
1XX Personal Services - Salaries	158.90
2XX Personal Services - Employee Benefits	180.78
546 Subtotal	396,751.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0400-66176409

18 Glacier County
0400 Browning Elem

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
606 IDEA, Part B, Children w/Disabilities	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	37,601.30
2XX Personal Services - Employee Benefits	15,285.92
3XX Purchased Professional and Technical Services	5,045.59
5XX Other Purchased Services	4,072.13
6XX Supplies and Materials	5,503.85
21XX Support Services - Students	
1XX Personal Services - Salaries	204,986.45
2XX Personal Services - Employee Benefits	61,102.64
3XX Purchased Professional and Technical Services	47,698.00
5XX Other Purchased Services	3,160.12
6XX Supplies and Materials	12,787.56
810 Dues and Fees	558.00
24XX Support Services - School Administration	
1XX Personal Services - Salaries	21,921.42
2XX Personal Services - Employee Benefits	15,158.26
3XX Purchased Professional and Technical Services	7,267.55
5XX Other Purchased Services	14,732.10
6XX Supplies and Materials	4,281.61
810 Dues and Fees	192.50
62XX Resources Transferred to Other School Districts or Cooper	
930 Federal/State Grant Resources Transferred to Other Distric	13,761.00
606 Subtotal	475,116.00
614 IDEA-Preschool Section 619	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	13,592.45
2XX Personal Services - Employee Benefits	3,635.55
62XX Resources Transferred to Other School Districts or Cooper	
930 Federal/State Grant Resources Transferred to Other Distric	108.00
614 Subtotal	17,336.00
664 GEAR UP	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	2,812.50



Trustees' Financial Summary

FY2005-06

Submit ID: 0400-66176409

18 Glacier County
0400 Browning Elem

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
471 GEAR UP	
1XXX Instruction	
2XX Personal Services - Employee Benefits	11.26
5XX Other Purchased Services	4,952.58
6XX Supplies and Materials	1,435.31
	9,211.65
664 Subtotal	9,211.65
666 GEAR UP	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	42,629.91
2XX Personal Services - Employee Benefits	14,118.25
5XX Other Purchased Services	28,499.75
6XX Supplies and Materials	21,612.90
221X Improvement of Instruction Services	
5XX Other Purchased Services	1,606.54
	108,467.35
666 Subtotal	108,467.35
676 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	1,611.04
2XX Personal Services - Employee Benefits	365.77
6XX Supplies and Materials	128.19
	2,105.00
676 Subtotal	2,105.00
696 GEAR UP CREDIT RECOVERY	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	39,820.03
2XX Personal Services - Employee Benefits	779.97
	40,600.00
696 Subtotal	40,600.00
706 Title V, Part D, Subpart 3, Character Ed	
436 Title V, Part D, Subpart 3, Character Education	
1XXX Instruction	
1XX Personal Services - Salaries	25,999.20



Trustees' Financial Summary

FY2005-06

Submit ID: 0400-66176409

**18 Glacier County
0400 Browning Elem**

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
436 Title V, Part D, Subpart 3, Character Education	
1XXX Instruction	
2XX Personal Services - Employee Benefits	9,000.80
6XX Supplies and Materials	1,672.42
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	1,500.00
5XX Other Purchased Services	6,223.29
6XX Supplies and Materials	1,431.31
	45,827.02
706 Subtotal	45,827.02
780 Employee Funds	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	392.13
24XX Support Services - School Administration	
6XX Supplies and Materials	1,144.81
999 Undistributed	
62XX Resources Transferred to Other School Districts or Cooper	
920 Resources Transferred to Other School Districts or Cooper	9,609.11
	11,146.05
780 Subtotal	11,146.05
781 Campbell Donation	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	46.00
806 Title V, Part D, Subpart 3, Character Ed	
436 Title V, Part D, Subpart 3, Character Education	
1XXX Instruction	
6XX Supplies and Materials	1,023.29
21XX Support Services - Students	
2XX Personal Services - Employee Benefits	350.71
3XX Purchased Professional and Technical Services	1,479.50
5XX Other Purchased Services	7,500.10
6XX Supplies and Materials	1,300.00
	11,653.60
806 Subtotal	11,653.60



Trustees' Financial Summary

FY2005-06

Submit ID: 0400-66176409

**18 Glacier County
0400 Browning Elem**

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
866 Johnson O'Malley (JOM)	
414 Federal Johnson O'Malley (JOM)	
21XX Support Services - Students	
1XX Personal Services - Salaries	16,785.88
2XX Personal Services - Employee Benefits	11,709.63
6XX Supplies and Materials	3,703.07
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	612.00
6XX Supplies and Materials	189.42
	33,000.00
866 Subtotal	33,000.00
 Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	 0.00 3,452,693.41



Trustees' Financial Summary

FY2005-06

Submit ID: 0400-66176409

18 Glacier County

**** Recalculated ****

0400 Browning Elem

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						-189,766.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,667,079.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,452,693.41	(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)						24,619.60	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
102 CACFP	4,432.22	4,432.22	0.00
106 Title I Improving Basic Programs	1,355,099.00	1,355,099.00	0.00
110 Title II, Part D, Ed Technology	17,773.89	17,773.89	0.00
111 Title II, Part D, Ed Technology	41,401.00	41,401.00	0.00
116 Title I, Part A, Improvement Grants	103,500.00	103,500.00	0.00
126 Title II, Part A, Teacher/Principal Train/Recruit	376,444.00	376,444.00	0.00
165 Title IV, Part A, Safe & Drug-Free	1,087.92	1,087.92	0.00
166 Title IV Safe and Drug-Free Schools	33,889.14	33,889.14	0.00
226 Title V, Part A, Innovative Programs	12,596.00	12,596.00	0.00
496 Title IV, Part B, 21st Century	120,000.00	120,000.00	0.00
506 Title I, Part B, Subpart 3, Even Start	113,000.00	113,000.00	0.00
508 Montana IEFA Ready to Go Grant	21,930.00	21,930.00	0.00
516 Tobacco Use Prevention	10,855.00	10,855.00	0.00
526 State OTO Energy Cost Relief and Transportation	17,152.57	17,152.57	0.00
542 Title VII, Indian Education	396,751.00	0.00	396,751.00
545 Title III Part A English Language Acquisition	0.00	72,273.00	-72,273.00
546 Title III Part A English Language Acquisition	72,273.00	396,751.00	-324,478.00
606 IDEA, Part B, Children w/Disabilities	475,116.00	475,116.00	0.00
614 IDEA-Preschool Section 619	17,336.00	17,336.00	0.00
664 GEAR UP	9,211.65	9,211.65	0.00
666 GEAR UP	108,467.35	108,467.35	0.00
676 Gifted and Talented	2,105.00	2,105.00	0.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0400-66176409

**18 Glacier County
0400 Browning Elem**

**** Recalculated ****

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
696 GEAR UP CREDIT RECOVERY	40,600.00	40,600.00	0.00
706 Title V, Part D, Subpart 3, Character Ed	11,653.60	45,827.02	-34,173.42
780 Employee Funds	4,291.41	11,146.05	-6,854.64
781 Campbell Donation	1,000.00	46.00	954.00
806 Title V, Part D, Subpart 3, Character Ed	45,827.02	11,653.60	34,173.42
866 Johnson O'Malley (JOM)	33,000.00	33,000.00	0.00
872 House Bill 528	250.00	0.00	250.00
899 Aggregate Reim/Indirects	220,037.07	0.00	220,037.07
Total	3,667,079.84	3,452,693.41	214,386.43



Trustees' Financial Summary

FY2005-06

Submit ID: 0400-66176409

**18 Glacier County
0400 Browning Elem**

**** Recalculated ****

17 - Adult Education Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	4,591.40	4,649.66
1130 Tax Title and Property Sales	2.66	0.00
1190 Penalties and Interest on Taxes	30.35	84.27
1510 Interest Earnings	759.18	625.50
3440 State HB20/SB417 Prop Tax Reimb	24.32	18.05
3460 Montana Oil and Gas Tax	462.57	677.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,870.48	6,055.20

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

PRC Program Function Object	2005 Value	2006 Value
170 Distance Learning		
1XXX Instruction		
6XX Supplies and Materials	0.00	1,705.17
434 Title IV, Part B, 21st Century Community Learning Center		
1XXX Instruction		
1XX Personal Services - Salaries	12,535.15	0.00
2XX Personal Services - Employee Benefits	2,562.79	0.00
6XX Supplies and Materials	1,959.81	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	17,057.75	1,705.17

Schedule of Changes Worksheet

Beginning Fund Balance	17,363.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,055.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,705.17	(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)	21,713.77	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0400-66176409

18 Glacier County
0400 Browning Elem

**** Recalculated ****

20 - Lease-Rental Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	285.41	517.81
1900	Other Revenue from Local Sources	20,516.00	23,535.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		20,801.41	24,053.31

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	2,520.44	4,320.02
2XX	Personal Services - Employee Benefits	306.90	743.79
3XX	Purchased Professional and Technical Services	0.00	170.97
4XX	Purchased Property Services	10,463.14	15,246.55
6XX	Supplies and Materials	4,949.24	4,062.15
8XX	Other Expenditures	0.00	40.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		18,239.72	24,583.48

Schedule of Changes Worksheet

Beginning Fund Balance				8,640.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				24,053.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				24,583.48	(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)					8,110.00 (5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0400-66176409

18 Glacier County
0400 Browning Elem

**** Recalculated ****

26 - Impact Aid Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	282,161.08	348,473.64
1900 Other Revenue from Local Sources	6,863.46	1,063.90
4820 Federal Impact Aid - Title VIII	5,539,561.50	5,655,242.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,828,586.04	6,004,780.09

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	355,581.30	418,059.76
2XX Personal Services - Employee Benefits	62,777.69	65,257.11
3XX Purchased Professional and Technical Services	9,125.00	2,847.00
4XX Purchased Property Services	1,528.54	3,941.66
5XX Other Purchased Services	71,459.02	79,746.71
6XX Supplies and Materials	465,499.19	340,762.14
7XX Property and Equipment Acquisition	20,650.00	0.00
810 Dues and Fees	249.70	1,619.00
21XX Support Services - Students		
1XX Personal Services - Salaries	53,831.34	46,354.82
2XX Personal Services - Employee Benefits	12,702.39	12,978.82
3XX Purchased Professional and Technical Services	11,188.76	4,222.29
5XX Other Purchased Services	1,648.71	2,775.30
6XX Supplies and Materials	18,667.79	17,607.38
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	0.00	12,242.75
3XX Purchased Professional and Technical Services	0.00	62.31
5XX Other Purchased Services	902.81	3,077.61
6XX Supplies and Materials	9,309.48	5,251.38
222X Educational Media Services		
1XX Personal Services - Salaries	88,747.85	88,312.96
2XX Personal Services - Employee Benefits	10,698.23	13,448.75
3XX Purchased Professional and Technical Services	9,787.50	38,856.99
4XX Purchased Property Services	3,449.31	97.04
5XX Other Purchased Services	4,506.69	19,552.39
6XX Supplies and Materials	250,243.40	175,672.09
7XX Property and Equipment Acquisition	30,511.78	29,163.58
23XX Support Services - General Administration		
1XX Personal Services - Salaries	117,910.81	116,999.94
2XX Personal Services - Employee Benefits	24,542.56	24,246.85



Trustees' Financial Summary

FY2005-06

Submit ID: 0400-66176409

18 Glacier County
0400 Browning Elem

**** Recalculated ****

26 - Impact Aid Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		3XX	Purchased Professional and Technical Services	47,081.58	37,464.45
		5XX	Other Purchased Services	58,867.06	86,563.94
		6XX	Supplies and Materials	12,952.89	15,578.89
		810	Dues and Fees	13,498.10	13,739.60
		8XX	Other Expenditures	13,835.00	0.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	486,333.05	534,238.09
		2XX	Personal Services - Employee Benefits	86,751.55	121,725.50
		3XX	Purchased Professional and Technical Services	3,776.00	2,851.00
		5XX	Other Purchased Services	238,212.90	225,296.30
		6XX	Supplies and Materials	50,019.23	41,212.85
		810	Dues and Fees	355.00	0.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	181,641.50	191,360.14
		2XX	Personal Services - Employee Benefits	56,287.32	53,506.40
		3XX	Purchased Professional and Technical Services	30,445.11	29,096.16
		4XX	Purchased Property Services	210.00	12.96
		5XX	Other Purchased Services	28,888.20	65,553.71
		6XX	Supplies and Materials	17,355.32	13,353.73
		810	Dues and Fees	339.50	455.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	653,862.23	669,141.14
		2XX	Personal Services - Employee Benefits	254,423.44	284,508.40
		3XX	Purchased Professional and Technical Services	40,696.10	32,520.60
		440	Bldg & Grounds Repair and Main Services	60,858.68	0.00
		4XX	Purchased Property Services	377,851.94	398,680.58
		5XX	Other Purchased Services	16,854.07	21,377.80
		6XX	Supplies and Materials	175,339.10	181,101.59
		7XX	Property and Equipment Acquisition	142,080.40	0.00
		810	Dues and Fees	315.00	655.95
		8XX	Other Expenditures	119.00	0.00
	27XX	Student Transportation Services			
		6XX	Supplies and Materials	0.00	18,028.56
	4XXX	Facilities Acquisition and Construction Services			
		3XX	Purchased Professional and Technical Services	63,886.56	44,210.21
		7XX	Property and Equipment Acquisition	325,480.27	236,952.35
280	Special Education - Local and State				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	24,740.44



Trustees' Financial Summary

FY2005-06

Submit ID: 0400-66176409

18 Glacier County
0400 Browning Elem

**** Recalculated ****

26 - Impact Aid Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
280	Special Education - Local and State				
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	0.00	54,970.54
		2XX	Personal Services - Employee Benefits	0.00	31,374.67
		3XX	Purchased Professional and Technical Services	13,665.00	0.00
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	376.98	0.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	0.00	62,129.71
		2XX	Personal Services - Employee Benefits	0.00	9,230.62
		5XX	Other Purchased Services	560.23	0.00
	26XX	Operation and Maintenance of Plant Services			
		4XX	Purchased Property Services	182.22	171.31
413	Title VII Indian Education				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	32,539.10	40,048.44
		2XX	Personal Services - Employee Benefits	2,310.45	27,457.54
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	20,251.52	0.00
		2XX	Personal Services - Employee Benefits	3,154.55	0.00
650	Adult Basic Education/GED Programs				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	578.94	0.00
		2XX	Personal Services - Employee Benefits	769.38	0.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	4,216.00	8,233.00
		2XX	Personal Services - Employee Benefits	637.98	491.37
		3XX	Purchased Professional and Technical Services	1,394.00	0.00
		5XX	Other Purchased Services	9,097.76	885.01
		6XX	Supplies and Materials	3,851.24	7,977.29
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	10,162.97	11,745.65
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	104,216.54	97,906.28
		2XX	Personal Services - Employee Benefits	14,728.80	17,883.65
		3XX	Purchased Professional and Technical Services	0.00	5,300.00
		5XX	Other Purchased Services	13,852.32	12,997.58



Trustees' Financial Summary

FY2005-06

Submit ID: 0400-66176409

**18 Glacier County
0400 Browning Elem**

**** Recalculated ****

26 - Impact Aid Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		6XX	Supplies and Materials	5,477.11	12,566.73
820	Civic Services				
	33XX	Community Services			
		1XX	Personal Services - Salaries	18,154.77	2,835.35
		2XX	Personal Services - Employee Benefits	11,650.26	235.66
		5XX	Other Purchased Services	6,600.55	8,806.10
		6XX	Supplies and Materials	1,474.70	2,789.98
920	Enterprise or Internal Service Programs				
	32XX	Enterprise Services			
		7XX	Property and Equipment Acquisition	0.00	25,400.00
999	Undistributed				
	9999	Undistributed			
		971	Residual Equity Transfers Out	701,000.00	565,182.28
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>6,055,039.32</u>	<u>5,873,701.73</u>

Schedule of Changes Worksheet

Beginning Fund Balance	11,366,907.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,004,780.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,873,701.73	(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)	11,497,986.21	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0400-66176409

18 Glacier County
0400 Browning Elem

**** Recalculated ****

28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	859.58	2,248.07
3281 State Technology Aid	25,701.98	39,316.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	26,561.56	41,564.40

Schedule of Changes Worksheet

Beginning Fund Balance	40,872.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	41,564.40	(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)	82,436.51	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0400-66176409

**18 Glacier County
0400 Browning Elem**

**** Recalculated ****

29 - Flexibility Fund

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	604.27
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	100.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	100.00	604.27

Schedule of Changes Worksheet

Beginning Fund Balance	604.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	604.27	(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

FY2005-06

Submit ID: 0400-66176409

18 Glacier County
0400 Browning Elem

**** Recalculated ****

60 - Building Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	511.32	790.44
1900 Other Revenue from Local Sources	6,976.00	51,247.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,487.32	52,038.25

Schedule of Changes Worksheet

Beginning Fund Balance	24,583.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	52,038.25	(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)	76,621.88	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0400-66176409

**18 Glacier County
0400 Browning Elem**

**** Recalculated ****

61 - Building Reserve Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	5,073.26	3,710.35
1130 Tax Title and Property Sales	76.63	0.00
1190 Penalties and Interest on Taxes	977.46	1,674.83
1510 Interest Earnings	983.14	2,239.49
1900 Other Revenue from Local Sources	1,725.01	564.01
3445 State Combined Fund School Block Grant	21,619.64	21,783.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	30,455.14	29,972.63

Schedule of Changes Worksheet

Beginning Fund Balance	56,503.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	29,972.63	(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)	86,476.44	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0400-66176409

18 Glacier County
0400 Browning Elem

**** Recalculated ****

70 - Day Care Enterprise Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	2,722.57	3,916.23
1900	Other Revenue from Local Sources	18,608.20	23,298.39
6100	Material Prior Period Revenue Adjustments	152,140.58	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>173,471.35</u>	<u>27,214.62</u>

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

PRC Program Function Object		2005 Value	2006 Value
920	Enterprise or Internal Service Programs		
	32XX Enterprise Services		
	1XX Personal Services - Salaries	32,644.38	44,590.99
	2XX Personal Services - Employee Benefits	23,168.72	32,420.55
	3XX Purchased Professional and Technical Services	1,604.96	0.00
	4XX Purchased Property Services	0.00	1,729.98
	5XX Other Purchased Services	0.00	835.04
	6XX Supplies and Materials	7,432.76	3,406.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>64,850.82</u>	<u>82,982.81</u>

Schedule of Changes Worksheet

Beginning Fund Balance				108,620.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				27,214.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				82,982.81	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				52,852.34	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0400-66176409

18 Glacier County

**** Recalculated ****

0400 Browning Elem

Fund	Account	Description	2005 Value	2006 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	0.00	0.00
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	94,409.68	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	2,845,661.90	4,606,104.69
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	135,457.22	112,105.87
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	4,550.72	0.00
XX	XXX 26XX	41X Energy Utility Services	278,760.54	0.00
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	0.00	0.00
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

FY2005-06

Submit ID: 0400-66176409

18 Glacier County
0400 Browning Elem

**** Recalculated ****

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	173,387.50
b. Related Services Block Grant Entitlement	57,787.50
c. Total Entitlements Subject to Reversion	231,175.00

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)]	307,462.76
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	1,142,095.17
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
--------------------------------------	------

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.

Percentage of Special Ed Funding in FY2008 Maximum Budget: 100%



Trustees' Financial Summary

FY2005-06

Submit ID: 0400-66176409

18 Glacier County

**** Recalculated ****

0400 Browning Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	750,701.75	0.00	0.00	0.00
280	1XXX	2XX	208,947.44	0.00	0.00	24,740.44
280	1XXX	3XX	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00
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	54,970.54
280	21XX	2XX	0.00	0.00	0.00	31,374.67
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	62,129.71
280	24XX	2XX	0.00	0.00	0.00	9,230.62
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			959,649.19	0.00	0.00	182,445.98 1,142,095.17



Trustees' Financial Summary

FY2005-06

Submit ID: 0400-66176409

18 Glacier County
0400 Browning Elem

**** Recalculated ****

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.



Trustees' Financial Summary

FY2005-06

Submit ID: 0400-66176409

18 Glacier County

**** Recalculated ****

0400 Browning Elem

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	130,891.45	0.00	0.00	0.00	130,891.45
Land Improvements	391,170.00	0.00	0.00	0.00	391,170.00
Buildings	15,477,734.72	0.00	0.00	0.00	15,477,734.72
Machinery And Equipment	3,319,427.38	0.00	0.00	0.00	3,319,427.38
Totals at historical cost	19,319,223.55	0.00	0.00	0.00	19,319,223.55
Governmental activities, capital assets, net	19,319,223.55	0.00	0.00	0.00	19,319,223.55

* 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

FY2005-06

Submit ID: 0400-66176409

18 Glacier County

**** Recalculated ****

0400 Browning Elem

	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
Governmental Activities *							
Compensated	220,730.55	215,309.04	0.00	0.00	436,039.59	0.00	436,039.59
Total Governmental Activity							
Long-Term Liabilities	220,730.55	215,309.04	0.00	0.00	436,039.59	0.00	436,039.59

* 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.