



# Trustees' Financial Summary

FY2005-06

Submit ID: 0401-93091850

**18 Glacier County  
0401 Browning H S**

**\*\* 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.**



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PRC	Title	Project Type	Project Number	CFDA #
363	State OTO Energy Cost Relief and Transportation	STATE	State	State
371	Carrington Foundation	STATE	State	
390	Vo Ed Agriculture	STATE	State	State
394	Vo Ed Family & Consumer Science	STATE	State	State
395	Vo Ed Tech Ed/Industrial Arts	STATE	State	State
396	Vo Ed Business/Marketing	STATE	State	State
397	Vo Ed Tech Ed/Industrial Arts	STATE	State	State
429	Advanced Placement	FEDERAL	1804014006	84.330C
465	Drop Out Prevention	STATE	1804014404	
472	Vo Ed Carl D Perkins-Comp	FEDERAL	1804018102BG	84.048A
550	Heritage Books	LOCAL	Local	
780	Misc.	LOCAL	Local	
899	Aggregate Reim/Indirects	LOCAL		Local



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	236,503.88	23,418.56	513,504.65	
02	Taxes Receivable - Real and Personal (120-149)	77,594.13	52,112.21	19,204.40	
03	Taxes Receivable - Protested (150-159)	28,482.52	26,860.97	14,719.96	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>342,580.53</b>	<b>102,391.74</b>	<b>547,429.01</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	106,076.65	78,973.18	33,924.36	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>106,076.65</b>	<b>78,973.18</b>	<b>33,924.36</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	236,503.88	23,418.56	513,504.65	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>236,503.88</b>	<b>23,418.56</b>	<b>513,504.65</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>342,580.53</b>	<b>102,391.74</b>	<b>547,429.01</b>	



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	53,985.06	291,039.23	48,033.57	7,518.04
02	Taxes Receivable - Real and Personal (120-149)	122.98			1,562.55
03	Taxes Receivable - Protested (150-159)				832.00
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			1,384.25	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>54,108.04</b>	<b>291,039.23</b>	<b>49,417.82</b>	<b>9,912.59</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			10,021.67	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	122.98			2,394.55
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>122.98</b>		<b>10,021.67</b>	<b>2,394.55</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			1,984.30	
48	Fund Balance for Budget (961-970)	53,985.06	291,039.23	37,411.85	7,518.04
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>53,985.06</b>	<b>291,039.23</b>	<b>39,396.15</b>	<b>7,518.04</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>54,108.04</b>	<b>291,039.23</b>	<b>49,417.82</b>	<b>9,912.59</b>



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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	23,681.58		5,270.37	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>23,681.58</b>		<b>5,270.37</b>	
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	23,681.58		5,270.37	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>23,681.58</b>		<b>5,270.37</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>23,681.58</b>		<b>5,270.37</b>	



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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			3,343,573.28	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			3,343,573.28	
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			3,343,573.28	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			3,343,573.28	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			3,343,573.28	



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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	46,343.75	12.80		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>46,343.75</b>	<b>12.80</b>		
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	46,343.75	12.80		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>46,343.75</b>	<b>12.80</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>46,343.75</b>	<b>12.80</b>		



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,715.28	73,016.84		
02	Taxes Receivable - Real and Personal (120-149)		7,535.76		
03	Taxes Receivable - Protested (150-159)		1,046.00		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	5,715.28	81,598.60		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		8,581.76		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		8,581.76		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	5,715.28	73,016.84		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	5,715.28	73,016.84		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	5,715.28	81,598.60		



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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			36.11	
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)			47,334.19	
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>47,370.30</b>	
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
50	Invested in Capital Assets, Net of Related Debt			38,613.20	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>47,370.30</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>47,370.30</b>	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			2,046,949.07	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			2,046,949.07	
<b>LIABILITIES</b>					
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)			306,872.35	
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>			306,872.35	
<b>FUND BALANCE/EQUITY</b>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>			1,740,076.72	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			2,046,949.07	



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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			114,803.08	35,915.46
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			114,803.08	35,915.46
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>			114,803.08	35,915.46
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			114,803.08	35,915.46



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	319,679.13	1,221,704.14		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>319,679.13</b>	<b>1,221,704.14</b>		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)		1,221,704.14		
24	Other Current Liabilities (621-679)	319,679.13			
35	<b>TOTAL LIABILITIES</b>	<b>319,679.13</b>	<b>1,221,704.14</b>		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>319,679.13</b>	<b>1,221,704.14</b>		



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)		
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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	201,661.82	223,297.16
1130	Tax Title and Property Sales	209.08	0.00
1190	Penalties and Interest on Taxes	3,480.05	5,586.12
1510	Interest Earnings	9,598.41	10,893.00
3110	Direct State Aid	1,469,480.09	1,586,491.51
3115	State Spec Ed Allowable Cost Pymt to Districts	144,757.17	160,967.29
3120	State Guaranteed Tax Base Aid	863,982.00	993,322.85
3440	State HB20/SB417 Prop Tax Reimb	2,108.32	1,990.23
3444	State School Block Grant	65,896.34	66,397.15
3460	Montana Oil and Gas Tax	19,810.32	23,005.51

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

2,780,983.60	3,071,950.82
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### 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	1,206,628.58	1,235,583.51
2XX	Personal Services - Employee Benefits	237,529.59	278,803.65
5XX	Other Purchased Services	0.00	844.20
6XX	Supplies and Materials	0.00	720.25
21XX	Support Services - Students		
1XX	Personal Services - Salaries	251,336.57	281,486.23
2XX	Personal Services - Employee Benefits	50,378.41	53,813.59
222X	Educational Media Services		
1XX	Personal Services - Salaries	54,436.00	56,359.18
2XX	Personal Services - Employee Benefits	8,206.37	9,264.31
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	212,831.62	239,351.81
2XX	Personal Services - Employee Benefits	38,667.05	55,590.75
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	77,170.76	121,993.80
2XX	Personal Services - Employee Benefits	48,063.94	56,364.69
280	Special Education - Local and State		
1XXX	Instruction		
1XX	Personal Services - Salaries	261,359.19	266,696.71
2XX	Personal Services - Employee Benefits	6,818.35	80,381.17
21XX	Support Services - Students		
2XX	Personal Services - Employee Benefits	76,111.70	0.00



# Trustees' Financial Summary

FY2005-06

Submit ID: 0401-93091850

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	2005 Value	2006 Value
280	Special Education - Local and State				
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	10,068.99	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	223,369.10	209,549.09
		2XX	Personal Services - Employee Benefits	49,046.50	46,862.52
		5XX	Other Purchased Services	109.50	3,109.69
		6XX	Supplies and Materials	20,469.82	12,226.48
413	Title VII Indian Education				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	43,219.57
		2XX	Personal Services - Employee Benefits	0.00	12,491.41
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>2,832,602.04</u>	<u>3,064,712.61</u>

### Schedule of Changes Worksheet

Beginning Fund Balance					229,265.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,071,950.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,064,712.61	(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)					236,503.88	(5)



# Trustees' Financial Summary

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18 Glacier County  
0401 Browning H S

**\*\* Recalculated \*\***

## 10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	244,835.85	189,300.81
1130	Tax Title and Property Sales	94.28	0.00
1190	Penalties and Interest on Taxes	1,934.71	2,880.76
1510	Interest Earnings	1,801.54	1,325.22
2220	County On-Schedule Trans Reimb	58,283.47	59,069.16
3210	State On-Schedule Trans Reimb	58,283.47	59,069.16
3440	State HB20/SB417 Prop Tax Reimb	2,683.91	1,250.82
3444	State School Block Grant	17,367.64	17,499.63
3460	Montana Oil and Gas Tax	24,349.45	21,616.62
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>409,634.32</b>	<b>352,012.18</b>

### 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		
4XX	Purchased Property Services	23.23	0.00
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	195,781.73	205,893.77
2XX	Personal Services - Employee Benefits	67,872.83	100,476.05
3XX	Purchased Professional and Technical Services	2,879.15	235.10
4XX	Purchased Property Services	18,577.22	10,345.39
5XX	Other Purchased Services	4,241.47	3,376.86
6XX	Supplies and Materials	92,704.17	91,303.99
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	7,975.57
2XX	Personal Services - Employee Benefits	5,178.53	4,393.27
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<b>398,141.93</b>	<b>424,000.00</b>



# Trustees' Financial Summary

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**18 Glacier County  
0401 Browning H S**

**\*\* Recalculated \*\***

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					95,406.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					352,012.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					424,000.00	(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)					23,418.56	(5)



# Trustees' Financial Summary

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18 Glacier County  
0401 Browning H S

**\*\* 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	74,459.85	117,524.07
1130 Tax Title and Property Sales	29.87	0.00
1190 Penalties and Interest on Taxes	422.58	856.90
1510 Interest Earnings	9,773.92	12,992.06
3440 State HB20/SB417 Prop Tax Reimb	1,331.26	8,094.75
3460 Montana Oil and Gas Tax	7,657.53	4,792.62
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	93,675.01	144,260.40

### 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
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	137,251.50	0.00

## Schedule of Changes Worksheet

Beginning Fund Balance	369,244.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	144,260.40	(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)	513,504.65	(5)



# Trustees' Financial Summary

FY2005-06

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18 Glacier County  
0401 Browning H S

**\*\* Recalculated \*\***

## 13 - Tuition Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	6.78	0.00
1130	Tax Title and Property Sales	0.30	0.00
1190	Penalties and Interest on Taxes	11.33	0.00
1510	Interest Earnings	1,281.39	1,613.89
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>1,299.80</u>	<u>1,613.89</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		
5XX	Other Purchased Services	0.00	529.36
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>0.00</u>	<u>529.36</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				52,900.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				1,613.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				529.36	(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)				53,985.06	(5)



# Trustees' Financial Summary

FY2005-06

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0401 Browning H S**

**\*\* Recalculated \*\***

## 14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	1,311.27	935.87
2240 County Retirement Distribution	343,800.00	842,623.05
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>345,111.27</b>	<b>843,558.92</b>

### 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	186,718.91	212,529.19
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	36,708.20	42,471.29
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	17,965.57	19,458.58
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	17,648.54	18,108.24
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	36,943.37	41,640.78
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	16,679.52	19,483.02
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	40,641.08	44,773.48
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	35,189.08	36,193.92
28XX Support Services - Central		
2XX Personal Services - Employee Benefits	2,891.33	0.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	36,224.30	58,778.13
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	0.00	1,203.25
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	32,850.44



# Trustees' Financial Summary

FY2005-06

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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	2005 Value	2006 Value
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	2,196.47	3,227.05
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	16,492.57	17,802.31
820	Civic Services				
	33XX	Community Services			
		2XX	Personal Services - Employee Benefits	137.47	190.40
920	Enterprise or Internal Service Programs				
	32XX	Enterprise Services			
		2XX	Personal Services - Employee Benefits	0.00	4,470.79
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				446,436.41	553,180.87

### Schedule of Changes Worksheet

Beginning Fund Balance					661.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					843,558.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					553,180.87	(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)					291,039.23	(5)



# Trustees' Financial Summary

FY2005-06

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0401 Browning H S**

**\*\* Recalculated \*\***

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
<b>363 State OTO Energy Cost Relief and Transportation</b>	
3630 OTO State Energy Cost Relief & Transportation	8,220.34
<b>390 Vo Ed Agriculture</b>	
3900 State Career & Technical Ed Entitlement	2,892.00
<b>394 Vo Ed Family &amp; Consumer Science</b>	
3900 State Career & Technical Ed Entitlement	3,320.17
<b>395 Vo Ed Tech Ed/Industrial Arts</b>	
3900 State Career & Technical Ed Entitlement	938.00
<b>396 Vo Ed Business/Marketing</b>	
3900 State Career & Technical Ed Entitlement	1,397.00
<b>397 Vo Ed Tech Ed/Industrial Arts</b>	
3900 State Career & Technical Ed Entitlement	1,540.80
<b>429 Advanced Placement</b>	
4290 Title I, Part G, Advanced Placement	1,384.25
<b>465 Drop Out Prevention</b>	
4650 Federal Miscellaneous Grants from OPI	15,000.00
<b>472 Vo Ed Carl D Perkins-Comp</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	60,508.33
<b>899 Aggregate Reim/Indirects</b>	
1900 Other Revenue from Local Sources	3,026.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	98,226.89

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

PRC Program Function Object	2006 Value
<b>363 State OTO Energy Cost Relief and Transportation</b>	
360 State Gifted & Talented Reimbursement	
23XX Support Services - General Administration	
4XX Purchased Property Services	8,220.34
<b>390 Vo Ed Agriculture</b>	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
6XX Supplies and Materials	2,370.32



# Trustees' Financial Summary

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0401 Browning H S**

**\*\* Recalculated \*\***

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
<b>394 Vo Ed Family &amp; Consumer Science</b>	
394 State Career & Technical Ed Entitlement - Family & Consu	
1XXX Instruction	
6XX Supplies and Materials	3,320.17
<b>395 Vo Ed Tech Ed/Industrial Arts</b>	
395 State Career & Technical Ed Entitlement - Technology Ed/	
1XXX Instruction	
6XX Supplies and Materials	275.00
<b>396 Vo Ed Business/Marketing</b>	
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	163.00
<b>397 Vo Ed Tech Ed/Industrial Arts</b>	
397 State Career & Technical Ed Entitlement - Trades & Indust	
1XXX Instruction	
6XX Supplies and Materials	1,540.80
<b>429 Advanced Placement</b>	
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
5XX Other Purchased Services	1,384.25
<b>465 Drop Out Prevention</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
2XX Personal Services - Employee Benefits	180.49
24XX Support Services - School Administration	
6XX Supplies and Materials	1,530.96
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	11,250.66
5XX Other Purchased Services	2,037.89
<b>465 Subtotal</b>	15,000.00



# Trustees' Financial Summary

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18 Glacier County  
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**\*\* Recalculated \*\***

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
<b>472 Vo Ed Carl D Perkins-Comp</b>	
472 Carl Perkins (Fedeval Vo-Ed) - Tech Prep	
1XXX Instruction	
5XX Other Purchased Services	9,298.43
6XX Supplies and Materials	38,911.82
7XX Property and Equipment Acquisition	11,571.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	727.08
	60,508.33
<b>472 Subtotal</b>	
<b>780 Misc.</b>	
999 Undistributed	
62XX Resources Transferred to Other School Districts or Cooper	
920 Resources Transferred to Other School Districts or Cooper	2,261.08
<b>899 Aggregate Reim/Indirects</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	1,671.19
9999 Undistributed	
892 Material Prior Period Expenditure Adjustments	1,867.22
999 Undistributed	
62XX Resources Transferred to Other School Districts or Cooper	
920 Resources Transferred to Other School Districts or Cooper	14,057.17
	17,595.58
<b>899 Subtotal</b>	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      112,638.87



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						51,823.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						98,226.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						112,638.87	(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	1,984.30	Less Last Year	0.00	(4b)	1,984.30		
						1,984.30	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						39,396.15	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
363 State OTO Energy Cost Relief and Transportation	8,220.34	8,220.34	0.00
390 Vo Ed Agriculture	2,892.00	2,370.32	521.68
394 Vo Ed Family & Consumer Science	3,320.17	3,320.17	0.00
395 Vo Ed Tech Ed/Industrial Arts	938.00	275.00	663.00
396 Vo Ed Business/Marketing	1,397.00	163.00	1,234.00
397 Vo Ed Tech Ed/Industrial Arts	1,540.80	1,540.80	0.00
429 Advanced Placement	1,384.25	1,384.25	0.00
465 Drop Out Prevention	15,000.00	15,000.00	0.00
472 Vo Ed Carl D Perkins-Comp	60,508.33	60,508.33	0.00
780 Misc.	0.00	2,261.08	-2,261.08
899 Aggregate Reim/Indirects	3,026.00	17,595.58	-14,569.58
<b>Total</b>	<u>98,226.89</u>	<u>112,638.87</u>	<u>-14,411.98</u>



# Trustees' Financial Summary

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**18 Glacier County  
0401 Browning H S**

**\*\* 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	5,803.01	6,226.72
1130	Tax Title and Property Sales	3.30	0.00
1190	Penalties and Interest on Taxes	54.63	91.85
1510	Interest Earnings	158.39	5.64
3440	State HB20/SB417 Prop Tax Reimb	66.25	50.06
3460	Montana Oil and Gas Tax	453.11	671.49
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>6,538.69</u>	<u>7,045.76</u>

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

PRC Program Function Object		2005 Value	2006 Value
434	Title IV, Part B, 21st Century Community Learning Center		
	1XXX Instruction		
	1XX Personal Services - Salaries	12,535.16	0.00
	2XX Personal Services - Employee Benefits	3,330.20	0.00
	5XX Other Purchased Services	120.50	0.00
	6XX Supplies and Materials	666.90	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>16,652.76</u>	<u>0.00</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				472.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				7,045.76	(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)				7,518.04	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 18 - Traffic Education Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	440.00	710.74
1900 Other Revenue from Local Sources	350.00	0.00
3260 State Driver's Education Reimbursement	5,359.01	4,922.75
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	6,149.01	5,633.49

### 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	1,488.00	945.00
2XX Personal Services - Employee Benefits	8.93	126.93
5XX Other Purchased Services	159.99	250.58
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,656.92	1,322.51

## Schedule of Changes Worksheet

Beginning Fund Balance	19,370.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,633.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,322.51	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00 Less Last Year           0.00           (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00 Less Last Year           0.00           (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	23,681.58	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 20 - Lease-Rental Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	131.02	171.55
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>131.02</u>	<u>171.55</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		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	1,231.13
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>0.00</u>	<u>1,231.13</u>

## Schedule of Changes Worksheet

Beginning Fund Balance		6,329.95 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		171.55 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,231.13 (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)		5,270.37 (5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 26 - Impact Aid Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	106,961.97	113,951.89
1900	Other Revenue from Local Sources	2,510.99	23.10
4820	Federal Impact Aid - Title VIII	2,555,148.98	2,332,317.10
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>2,664,621.94</u>	<u>2,446,292.09</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		
1XX	Personal Services - Salaries	177,446.02	94,294.95
2XX	Personal Services - Employee Benefits	83,384.55	22,311.00
3XX	Purchased Professional and Technical Services	1,240.69	2,909.00
4XX	Purchased Property Services	35,000.00	35,000.00
5XX	Other Purchased Services	46,674.82	36,800.78
6XX	Supplies and Materials	151,931.17	147,836.25
21XX	Support Services - Students		
1XX	Personal Services - Salaries	0.00	3,788.81
3XX	Purchased Professional and Technical Services	4,072.08	1,042.81
5XX	Other Purchased Services	351.87	1,250.69
6XX	Supplies and Materials	14,467.42	14,256.96
8XX	Other Expenditures	705.00	0.00
221X	Improvement of Instruction Services		
5XX	Other Purchased Services	1,762.27	2,464.46
222X	Educational Media Services		
1XX	Personal Services - Salaries	63,168.18	71,762.04
2XX	Personal Services - Employee Benefits	11,668.47	15,240.04
3XX	Purchased Professional and Technical Services	6,544.00	18,254.00
4XX	Purchased Property Services	2,267.23	737.20
5XX	Other Purchased Services	2,223.71	8,671.56
6XX	Supplies and Materials	134,919.29	153,596.77
7XX	Property and Equipment Acquisition	13,076.48	12,498.68
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	114,145.12	117,566.40
2XX	Personal Services - Employee Benefits	19,921.95	19,543.29
3XX	Purchased Professional and Technical Services	20,177.78	16,095.28
5XX	Other Purchased Services	25,043.17	37,165.51
6XX	Supplies and Materials	6,252.07	6,610.50
810	Dues and Fees	5,784.90	5,888.40
8XX	Other Expenditures	6,216.00	0.00



# Trustees' Financial Summary

FY2005-06

Submit ID: 0401-93091850

**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	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	25,728.29	28,456.99
		2XX	Personal Services - Employee Benefits	3,649.59	4,789.25
		3XX	Purchased Professional and Technical Services	877.00	0.00
		4XX	Purchased Property Services	424.00	0.00
		5XX	Other Purchased Services	113,282.65	113,027.27
		6XX	Supplies and Materials	59,120.41	38,577.74
		810	Dues and Fees	1,032.03	1,322.84
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	98,826.05	129,019.26
		2XX	Personal Services - Employee Benefits	24,470.75	23,290.92
		3XX	Purchased Professional and Technical Services	13,156.10	11,863.56
		4XX	Purchased Property Services	90.00	0.00
		5XX	Other Purchased Services	11,812.90	23,065.78
		6XX	Supplies and Materials	7,300.34	5,560.80
		810	Dues and Fees	145.50	195.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	204,483.76	183,662.70
		2XX	Personal Services - Employee Benefits	77,131.84	78,680.26
		3XX	Purchased Professional and Technical Services	9,583.08	47,782.33
		440	Bldg & Grounds Repair and Main Services	21,972.47	0.00
		4XX	Purchased Property Services	159,705.10	214,213.34
		5XX	Other Purchased Services	9,351.16	8,870.92
		6XX	Supplies and Materials	71,570.35	70,454.65
		7XX	Property and Equipment Acquisition	63,901.60	0.00
		810	Dues and Fees	135.00	269.00
		8XX	Other Expenditures	51.00	0.00
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	0.00	41.41
	4XXX	Facilities Acquisition and Construction Services			
		3XX	Purchased Professional and Technical Services	132,721.32	354,792.05
		7XX	Property and Equipment Acquisition	442,425.06	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	116,106.47
		2XX	Personal Services - Employee Benefits	0.00	814.09
		6XX	Supplies and Materials	520.81	0.00
	21XX	Support Services - Students			
		3XX	Purchased Professional and Technical Services	16,834.78	0.00



# Trustees' Financial Summary

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0401 Browning H S**

**\*\* 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				
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	11,224.71	0.00
		2XX	Personal Services - Employee Benefits	4.39	0.00
		5XX	Other Purchased Services	0.00	333.56
		6XX	Supplies and Materials	0.00	57.97
	26XX	Operation and Maintenance of Plant Services			
		4XX	Purchased Property Services	78.10	73.41
413	Title VII Indian Education				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	5,042.68
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	8,535.83	0.00
		2XX	Personal Services - Employee Benefits	1,350.97	0.00
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	13,116.15	8,405.85
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	14,944.56	21,466.50
		2XX	Personal Services - Employee Benefits	608.40	1,344.43
		4XX	Purchased Property Services	0.00	500.00
		5XX	Other Purchased Services	25,148.45	22,816.01
		6XX	Supplies and Materials	4,025.62	2,436.94
		810	Dues and Fees	174.00	677.00
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	50,385.90	51,690.10
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	125,499.79	141,886.64
		2XX	Personal Services - Employee Benefits	8,389.42	11,039.61
		3XX	Purchased Professional and Technical Services	14,941.60	10,604.86
		4XX	Purchased Property Services	932.50	385.00
		5XX	Other Purchased Services	101,837.84	94,285.30
		6XX	Supplies and Materials	24,616.39	20,213.85
		810	Dues and Fees	4,155.00	4,838.00
820	Civic Services				
	33XX	Community Services			
		1XX	Personal Services - Salaries	881.95	1,215.35
		2XX	Personal Services - Employee Benefits	0.00	101.07



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0401 Browning H S**

**\*\* Recalculated \*\***

## 26 - Impact Aid Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
820	Civic Services				
	33XX	Community Services			
		5XX	Other Purchased Services	0.00	4,058.28
		6XX	Supplies and Materials	0.00	1,197.02
8XX	Community Services Programs				
	33XX	Community Services			
		2XX	Personal Services - Employee Benefits	28.66	0.00
		5XX	Other Purchased Services	2,828.78	0.00
		6XX	Supplies and Materials	772.01	0.00
920	Enterprise or Internal Service Programs				
	32XX	Enterprise Services			
		7XX	Property and Equipment Acquisition	0.00	4,000.00
999	Undistributed				
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	0.00	244,120.49
	9999	Undistributed			
		971	Residual Equity Transfers Out	55,000.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>2,988,228.20</u>	<u>2,953,231.93</u>

### Schedule of Changes Worksheet

Beginning Fund Balance					3,850,513.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,446,292.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,953,231.93	(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)					3,343,573.28	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	478.23	1,257.80
3281 State Technology Aid	14,301.66	22,345.72
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	14,779.89	23,603.52

### Schedule of Changes Worksheet

Beginning Fund Balance	22,740.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	23,603.52	(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)	46,343.75	(5)



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**\*\* Recalculated \*\***

## 29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	0.38	0.19
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.38	0.19

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
24XX Support Services - School Administration		
6XX Supplies and Materials	4,807.37	0.00
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	3,124.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	7,931.37	0.00

## Schedule of Changes Worksheet

Beginning Fund Balance	12.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.19	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	12.80	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 60 - Building Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	105.85	150.88
1900 Other Revenue from Local Sources	0.00	1,194.41
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	105.85	1,345.29

### Schedule of Changes Worksheet

Beginning Fund Balance	4,369.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,345.29	(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)	5,715.28	(5)



# Trustees' Financial Summary

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**\*\* 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	2,045.02	1,718.80
1130	Tax Title and Property Sales	30.29	0.00
1190	Penalties and Interest on Taxes	473.17	772.29
1510	Interest Earnings	426.19	1,525.16
1900	Other Revenue from Local Sources	1,293.00	31,858.18
3445	State Combined Fund School Block Grant	12,115.29	12,207.37
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>16,382.96</u>	<u>48,081.80</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		
25XX Support Services - Business		
6XX Supplies and Materials	0.00	247.00
4XXX Facilities Acquisition and Construction Services		
3XX Purchased Professional and Technical Services	2,395.90	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>2,395.90</u>	<u>247.00</u>

## Schedule of Changes Worksheet

Beginning Fund Balance	25,182.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	48,081.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	247.00	(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)	73,016.84	(5)



# Trustees' Financial Summary

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0401 Browning H S

**\*\* Recalculated \*\***

## 74 - Purchasing Internal Service Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	67.73	3.83
1900	Other Revenue from Local Sources	94,424.25	186,675.43
9710	Residual Equity Transfers In	55,000.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>149,491.98</u>	<u>186,679.26</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	32,458.26	29,908.28
	2XX Personal Services - Employee Benefits	18,449.02	15,635.34
	3XX Purchased Professional and Technical Services	0.00	31,500.00
	4XX Purchased Property Services	64,533.23	10,544.90
	6XX Supplies and Materials	43,269.92	74,222.66
	8XX Other Expenditures	0.00	52,313.44
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>158,710.43</u>	<u>214,124.62</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				74,815.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				186,679.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				214,124.62	(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)				47,370.30	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 78 - Self Insurance Fund - Health

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	0.00	2,846.44
1900 Other Revenue from Local Sources	0.00	3,922,600.37
6100 Material Prior Period Revenue Adjustments	0.00	138,881.17
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	4,064,327.98

### 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		
2XX Personal Services - Employee Benefits	0.00	3,520,913.46
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	3,520,913.46

### Schedule of Changes Worksheet

Beginning Fund Balance	1,196,662.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,064,327.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,520,913.46	(3)
Increase/Decrease of Reserve for Inventories		
This Year            0.00 Less Last Year            0.00            (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year            0.00 Less Last Year            0.00            (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,740,076.72	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2005 Value	2006 Value
1XXX Revenues from Student Activities	232,500.47	249,723.50
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	232,500.47	249,723.50

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

PRC Program Function Object	2005 Value	2006 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	225,027.94	229,759.79
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	225,027.94	229,759.79

## Schedule of Changes Worksheet

Beginning Fund Balance	94,839.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	249,723.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	229,759.79	(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)	114,803.08	(5)



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**\*\* Recalculated \*\***

## 85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	717.94	1,258.95
1900 Other Revenue from Local Sources	34,325.34	26,525.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	35,043.28	27,783.95

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
21XX Support Services - Students		
8XX Other Expenditures	25,950.00	0.00
890 Other Community Services		
33XX Community Services		
870 Student Scholarships	0.00	34,700.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	25,950.00	34,700.00

## Schedule of Changes Worksheet

Beginning Fund Balance	42,831.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	27,783.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	34,700.00	(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
Ending Fund Balance (1 + 2 - 3 + 4)	35,915.46	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

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	223,369.10	0.00
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	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	1,503,558.04	1,636,572.74
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	48,470.59	12,746.61
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	749.85	0.00
XX	XXX 26XX	41X Energy Utility Services	142,833.45	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	529.36
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



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## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	84,890.52
b. Related Services Block Grant Entitlement	28,292.76
c. Total Entitlements Subject to Reversion	113,183.28

## 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)]	150,533.76
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	464,389.97
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: 0401-93091850

18 Glacier County

**\*\* Recalculated \*\***

0401 Browning H S

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	266,696.71	0.00	0.00	116,106.47
280	1XXX	2XX	80,381.17	0.00	0.00	814.09
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	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	333.56
280	24XX	6XX	0.00	0.00	0.00	57.97
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00
<b>Totals</b>			347,077.88	0.00	0.00	117,312.09 464,389.97



# Trustees' Financial Summary

FY2005-06

Submit ID: 0401-93091850

**18 Glacier County**

**\*\* Recalculated \*\***

**0401 Browning H S**

*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: 0401-93091850

18 Glacier County

**\*\* Recalculated \*\***

0401 Browning H S

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjustments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	22,384.00	0.00	0.00	0.00	22,384.00
Buildings	6,750,297.80	0.00	0.00	0.00	6,750,297.80
Machinery And Equipment	1,461,474.77	0.00	0.00	0.00	1,461,474.77
Totals at historical cost	8,234,156.57	0.00	0.00	0.00	8,234,156.57
Governmental activities, capital assets, net	8,234,156.57	0.00	0.00	0.00	8,234,156.57

\* 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: 0401-93091850

18 Glacier County

**\*\* Recalculated \*\***

0401 Browning H S

	(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-
<b>Governmental Activities *</b>							
Compensated	91,142.85	135,464.92	0.00	0.00	226,607.77	0.00	226,607.77
Total Governmental Activity							
Long-Term Liabilities	91,142.85	135,464.92	0.00	0.00	226,607.77	0.00	226,607.77

\* 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.