



Trustees' Financial Summary

FY2012-13

Submit ID: 0926-02212086

53 Valley County

0926 Glasgow K-12 Schools

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 no later than September 15th. (MCA 20-3-209)

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

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 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*

Certification

Business Manager/Clerk: Kelly Doornek

Phone #: (406) 228-2406

(Signature)

(Date)

Chair, Board of Trustees: Alison Molvig

(Signature)

(Date)

County Superintendent: Lynne Nyquist

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY13 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ 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. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
143	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	53-0926-1413	84.367
200	East Side School Improvement Fund	LOCAL	n/a	n/a
202	Big Sky Fit Kids Program	LOCAL	n/a	n/a
312	Title I Improving Basic Programs	FEDERAL	53-0926-3112	84.010A
313	Title I Improving Basic Programs	FEDERAL	53-0926-3113	84.010A
400	Irle School Improvement Fund	LOCAL	n/a	n/a
413	Vo Ed All Career & Tech Ed Programs	STATE	State	State
512	Jobs for Montana Graduates	STATE	Subgrant 12-015	State
513	Jobs for Montana Graduates	STATE	Subgrant 13-015	State
582	Student Assistance Foundation Grant	LOCAL	Local	Local
613	Services for Significant Needs Students	STATE	53-0926-7613-PI	State
773	IDEA Part B	FEDERAL	53-0926-7713	84.027
793	IDEA Preschool	FEDERAL	53-0926-7913	84.173A
813	ACT Plus Writing Test Administration	FEDERAL	53-0926-8113	84.334
823	Vo Ed Carl Perkins Basic Grant	FEDERAL	53-0926-8113-BG	84.048A



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ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,332,602.73	100,906.74	180,161.17	140,760.57
02	Taxes Receivable - Real and Personal (120-149)	81,301.54	5,661.91	6,506.47	
03	Taxes Receivable - Protested (150-159)	18,675.84	1,404.45	1,783.08	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	989.00	1,534.17		2,518.86
06	Other Current Assets (190-210)	2,060.70			
07	Inventories (220 & 230)	59,857.85			11,187.30
08	Prepaid Expenses (240)	14,486.77			
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,509,974.43	109,507.27	188,450.72	154,466.73
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	661,826.33	9,148.97		70.50
25	Deferred Revenue (680)	99,977.38	7,066.36	8,289.55	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	761,803.71	16,215.33	8,289.55	70.50
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)	59,857.85			11,187.30
37	Reserve for Encumbrances (953)	33,622.70	1,672.00		
48	Fund Balance for Budget	654,690.17	91,619.94	180,161.17	143,208.93
52	TOTAL FUND BALANCE/EQUITY	748,170.72	93,291.94	180,161.17	154,396.23
53	TOTAL LIABILITIES AND FUND BALANCE	1,509,974.43	109,507.27	188,450.72	154,466.73



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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)	1,399.49	407,744.05	84,813.72	16,094.26
02	Taxes Receivable - Real and Personal (120-149)	451.43			140.81
03	Taxes Receivable - Protested (150-159)	103.38			27.38
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			563.64	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,954.30	407,744.05	85,377.36	16,262.45
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		102,311.43	60,490.86	
25	Deferred Revenue (680)	554.81		24,886.50	168.19
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	554.81	102,311.43	85,377.36	168.19
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	1,399.49	305,432.62		16,094.26
52	TOTAL FUND BALANCE/EQUITY	1,399.49	305,432.62		16,094.26
53	TOTAL LIABILITIES AND FUND BALANCE	1,954.30	407,744.05	85,377.36	16,262.45



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ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	25,459.86			41,260.70
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)	4,680.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	30,139.86			41,260.70
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	35.43			
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	35.43			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	30,104.43			41,260.70
52	TOTAL FUND BALANCE/EQUITY	30,104.43			41,260.70
53	TOTAL LIABILITIES AND FUND BALANCE	30,139.86			41,260.70



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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)
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)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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)	60,331.85	2,396.29		
02	Taxes Receivable - Real and Personal (120-149)	5,009.07			
03	Taxes Receivable - Protested (150-159)	841.43			
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	66,182.35	2,396.29		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	327.68			
25	Deferred Revenue (680)	5,850.50			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	6,178.18			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	225.00			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	59,779.17	2,396.29		
52	TOTAL FUND BALANCE/EQUITY	60,004.17	2,396.29		
53	TOTAL LIABILITIES AND FUND BALANCE	66,182.35	2,396.29		



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ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,958,979.21	40,503.69		
02	Taxes Receivable - Real and Personal (120-149)		1,162.08		
03	Taxes Receivable - Protested (150-159)		308.58		
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	9,958,979.21	41,974.35		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		1,470.66		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		1,470.66		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	9,958,979.21	40,503.69		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	9,958,979.21	40,503.69		
53	TOTAL LIABILITIES AND FUND BALANCE	9,958,979.21	41,974.35		



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ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (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)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (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)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			172,329.47	6,943.74
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			172,329.47	6,943.74
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)				
45	Assets Held in Trusts			172,329.47	6,943.74
52	TOTAL FUND BALANCE/EQUITY			172,329.47	6,943.74
53	TOTAL LIABILITIES AND FUND BALANCE			172,329.47	6,943.74



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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)	9,983.19	46,299.94		
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	9,983.19	46,299.94		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	2,502.22	46,299.94		
24	Other Current Liabilities (621-679)	7,480.97			
35	TOTAL LIABILITIES	9,983.19	46,299.94		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	9,983.19	46,299.94		



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ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (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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ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		29,313.33		
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		29,313.33		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)		29,313.33		
35	TOTAL LIABILITIES		29,313.33		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		29,313.33		



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	1,793,294.23	1,739,862.00
1112 District Levy - Personal Property	39,858.16	33,664.73
1113 District Levy - Heavy Motor Vehicles	166.48	7,856.89
1114 District Levy - Pers Prop/Mobile Homes	4,647.79	3,624.69
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	65,957.72
1130 Tax Title and Property Sales	561.08	3,159.47
1190 Penalties and Interest on Taxes	7,334.60	15,758.47
1510 Interest Earnings	2,198.51	2,501.93
1900 Other Revenue from Local Sources	2,620.40	3,220.46
1945 Fees - Users/Resale of Supplies	858.30	804.77
3110 Direct State Aid	2,285,440.15	2,300,821.86
3111 Quality Educator	228,834.45	233,397.45
3112 At Risk Student	21,914.35	22,073.46
3113 Indian Education For All	17,523.60	17,197.20
3114 American Indian Achievement Gap	8,800.00	13,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	188,769.58	167,542.29
3120 State Guaranteed Tax Base Aid	851,008.30	841,252.08
3444 State School Block Grant	323,828.47	352,837.27
3446 SB372 Block Grant Reimbursement	0.00	14,744.49
4800 Federal Revenue in Lieu of Taxes	1,509.75	1,600.12
6100 Material Prior Period Revenue Adjustments	474.70	0.00
7810 Education Jobs Fund	2,680.44	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,782,323.34	5,840,877.35

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	2,449,624.49	2,511,337.31
2XX Personal Services - Employee Benefits	363,733.85	376,695.09
3XX Purchased Professional and Technical Services	13,092.50	8,873.75
4XX Purchased Property Services	27,353.09	21,870.05
5XX Other Purchased Services	11,053.29	13,394.93
6XX Supplies and Materials	234,058.70	107,208.14
7XX Property and Equipment Acquisition	12,020.51	0.00
810 Dues and Fees	585.00	3,475.10
21XX Support Services - Students		
1XX Personal Services - Salaries	162,156.40	128,540.30
2XX Personal Services - Employee Benefits	10,425.80	15,624.30
3XX Purchased Professional and Technical Services	15,861.00	12,175.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
			6XX Supplies and Materials	1,767.52	1,594.00
	221X Improvement of Instruction Services				
			1XX Personal Services - Salaries	1,575.00	180.00
			3XX Purchased Professional and Technical Services	527.70	2,305.25
			5XX Other Purchased Services	1,609.91	7,738.44
			6XX Supplies and Materials	1,749.50	765.00
	222X Educational Media Services				
			1XX Personal Services - Salaries	116,174.60	118,978.06
			2XX Personal Services - Employee Benefits	7,716.80	8,210.03
			3XX Purchased Professional and Technical Services	0.00	21,285.00
			6XX Supplies and Materials	27,346.35	23,238.32
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	100,688.27	101,215.80
			2XX Personal Services - Employee Benefits	10,232.31	17,019.69
			3XX Purchased Professional and Technical Services	40,765.15	23,117.50
			5XX Other Purchased Services	9,901.89	8,953.66
			6XX Supplies and Materials	6,147.11	13,714.31
			810 Dues and Fees	11,187.08	6,001.00
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	301,233.22	297,813.60
			2XX Personal Services - Employee Benefits	22,645.61	25,963.75
			3XX Purchased Professional and Technical Services	150.00	0.00
			4XX Purchased Property Services	4,243.16	4,878.96
			5XX Other Purchased Services	12,127.50	13,073.24
			6XX Supplies and Materials	8,108.15	6,157.96
			810 Dues and Fees	4,920.64	6,440.84
	25XX Support Services - Business				
			1XX Personal Services - Salaries	70,126.13	77,427.37
			2XX Personal Services - Employee Benefits	6,165.80	6,554.09
			3XX Purchased Professional and Technical Services	7,674.00	4,306.50
			4XX Purchased Property Services	7,006.00	0.00
			5XX Other Purchased Services	12,125.34	13,095.41
			6XX Supplies and Materials	2,099.27	9,158.07
			810 Dues and Fees	2,016.35	3,197.65
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	325,709.37	321,404.06
			2XX Personal Services - Employee Benefits	56,840.33	60,224.78
			3XX Purchased Professional and Technical Services	13,019.00	5,584.10
			4XX Purchased Property Services	216,974.75	194,026.33
			5XX Other Purchased Services	53,974.74	60,032.21
			6XX Supplies and Materials	95,577.88	62,439.01
			7XX Property and Equipment Acquisition	8,000.00	17,649.05



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0926 Glasgow K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			810 Dues and Fees	316.00	671.00
			8XX Other Expenditures	32,474.34	34,204.34
		52XX Capital Leases or Long Term Notes with Board of Investments			
			840 Principal On Debt	0.00	22,079.20
			850 Interest on Debt	0.00	4,566.05
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	412,516.95	417,582.39
			5XX Other Purchased Services	0.00	40.00
			6XX Supplies and Materials	9,734.54	7,939.17
		21XX Support Services - Students			
			5XX Other Purchased Services	611.29	608.13
			6XX Supplies and Materials	1,819.25	1,485.72
			810 Dues and Fees	30.00	30.00
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	1,831.46	0.00
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			1XX Personal Services - Salaries	268.98	13,991.74
			5XX Other Purchased Services	1,260.20	1,077.96
			6XX Supplies and Materials	15,452.38	3,227.50
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	0.00	900.00
			3XX Purchased Professional and Technical Services	465.79	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	166,198.31	167,524.04
			4XX Purchased Property Services	945.00	675.00
			6XX Supplies and Materials	20,340.60	16,025.41
			810 Dues and Fees	350.00	670.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	29,918.58	29,765.92
			5XX Other Purchased Services	6,254.15	5,352.24
			6XX Supplies and Materials	3,626.10	3,696.74
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	135,111.51	133,004.33
			4XX Purchased Property Services	500.00	0.00
			5XX Other Purchased Services	33,949.08	31,286.69
			6XX Supplies and Materials	18,213.05	17,220.22



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0926 Glasgow K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	0.00	5,390.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>5,760,278.62</u>	<u>5,661,950.80</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					600,571.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,840,877.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,661,950.80	(3)
Increase/Decrease of Reserve for Inventories						
This Year	59,857.85	Less Last Year	67,981.74	(4a)	-8,123.89	
Increase/Decrease of Reserve for Encumbrances						
This Year	33,622.70	Less Last Year	56,826.44	(4b)	-23,203.74	
					-31,327.63	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					748,170.72	(5)



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0926 Glasgow K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	131,237.92	146,490.14
1112 District Levy - Personal Property	2,917.94	3,148.12
1113 District Levy - Heavy Motor Vehicles	12.23	235.80
1114 District Levy - Pers Prop/Mobile Homes	332.62	280.92
1130 Tax Title and Property Sales	23.42	167.39
1190 Penalties and Interest on Taxes	467.64	1,030.33
1510 Interest Earnings	150.05	151.43
1900 Other Revenue from Local Sources	10,009.77	241.76
1910 Rentals	263.75	232.42
2220 County On-Schedule Trans Reimb	74,412.21	75,635.41
3210 State On-Schedule Trans Reimb	74,412.21	75,635.41
3444 State School Block Grant	6,928.48	9,059.45
3446 SB372 Block Grant Reimbursement	0.00	1,083.12
4800 Federal Revenue in Lieu of Taxes	110.91	130.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	301,279.15	313,522.27

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	8,519.81	9,356.30
6XX Supplies and Materials	396.22	182.84
27XX Student Transportation Services		
1XX Personal Services - Salaries	184,749.32	179,651.90
2XX Personal Services - Employee Benefits	17,597.15	19,071.38
3XX Purchased Professional and Technical Services	2,927.66	2,713.95
4XX Purchased Property Services	2,320.35	7,653.40
5XX Other Purchased Services	11,777.44	13,679.21
6XX Supplies and Materials	58,718.27	56,744.87
810 Dues and Fees	429.00	129.00
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	3,874.15	3,668.12
6XX Supplies and Materials	3,950.91	2,593.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	295,260.28	295,444.38



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						74,836.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						313,522.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						295,444.38	(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	1,672.00	Less Last Year	1,294.50	(4b)		377.50	
						377.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						93,291.94	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	163,730.77	171,966.14
1112 District Levy - Personal Property	3,716.89	3,686.69
1113 District Levy - Heavy Motor Vehicles	15.22	276.36
1114 District Levy - Pers Prop/Mobile Homes	421.64	338.47
1130 Tax Title and Property Sales	19.33	160.13
1190 Penalties and Interest on Taxes	603.60	1,274.71
1510 Interest Earnings	463.88	250.29
1900 Other Revenue from Local Sources	128.70	157.65
4800 Federal Revenue in Lieu of Taxes	137.76	152.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	169,237.79	178,263.24

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	0.00	8,021.31
7XX Property and Equipment Acquisition	178,000.00	55,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	178,000.00	63,521.31

Schedule Of Changes Worksheet

Beginning Fund Balance	243,419.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	178,263.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	63,521.31	(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	178,000.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	-178,000.00	(4)
	180,161.17	(5)



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0926 Glasgow K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	265.10	321.51
1611 National School Lunch Program	144,960.40	140,987.03
1612 School Breakfast Program	19,553.35	18,463.50
1621 Lunch Sales	14,231.36	13,790.23
1623 Milk Sales	8,132.45	8,395.90
1630 Catering Sales	3,535.73	3,117.24
1632 Daily Adult Sales	13,893.50	14,458.75
1634 Daily Ala Carte Sales	33,214.70	35,880.75
1945 Fees - Users/Resale of Supplies	30.80	5.00
3220 State Food Services Match	390.42	2,518.86
4550 Federal Child Nutrition	213,048.76	223,021.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	451,256.57	460,960.68

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

PRC Program Function Object	2012 Value	2013 Value
460 Fresh Fruit And Vegetable		
31XX Food Services		
1XX Personal Services - Salaries	2,678.24	0.00
6XX Supplies and Materials	7,450.04	8,635.81
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	176,193.47	164,075.21
2XX Personal Services - Employee Benefits	19,378.34	20,651.01
4XX Purchased Property Services	399.82	212.95
5XX Other Purchased Services	0.00	763.48
6XX Supplies and Materials	203,033.50	221,318.30
810 Dues and Fees	2,500.76	2,478.55
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	411,634.17	418,135.31



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						106,543.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						460,960.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						418,135.31	(3)
Increase/Decrease of Reserve for Inventories							
This Year	11,187.30	Less Last Year	6,159.64		(4a)	5,027.66	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00		(4b)	0.00	
						5,027.66	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						154,396.23	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	8,432.32	8,718.58
1112 District Levy - Personal Property	200.89	184.75
1113 District Levy - Heavy Motor Vehicles	0.78	13.90
1114 District Levy - Pers Prop/Mobile Homes	27.87	17.10
1130 Tax Title and Property Sales	2.69	18.79
1190 Penalties and Interest on Taxes	47.21	101.12
1510 Interest Earnings	7.42	6.44
1900 Other Revenue from Local Sources	6.52	7.89
4800 Federal Revenue in Lieu of Taxes	7.00	7.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,732.70	9,076.23

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	1,000.60	991.00
280 Special Education - Local and State		
1XXX Instruction		
5XX Other Purchased Services	7,595.30	7,882.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	8,595.90	8,873.90



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						1,197.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						9,076.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						8,873.90	(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)						1,399.49	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	851.59	944.02
2240 County Retirement Distribution	688,963.40	703,696.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	689,814.99	704,640.41

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	444,513.35	487,690.56
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	26,963.01	26,634.61
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	43,304.94	43,895.18
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	44,895.71	45,805.20
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	23,432.44	22,997.94
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	60,989.57	62,478.66
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	22,050.00	23,158.21
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	666,149.02	712,660.36



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						313,452.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						704,640.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						712,660.36	(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)						305,432.62	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Revenue	2013 Value
143 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	56,677.00
200 East Side School Improvement Fund	
1920 Contributions/Donations from Private Sources	1,179.59
202 Big Sky Fit Kids Program	
1920 Contributions/Donations from Private Sources	1,000.00
312 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	5,806.53
313 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	211,329.64
400 Irle School Improvement Fund	
1920 Contributions/Donations from Private Sources	17,705.72
413 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	4,872.30
512 Jobs for Montana Graduates	
3290 State - Other State Grants	616.69
513 Jobs for Montana Graduates	
3290 State - Other State Grants	2,736.08
582 Student Assistance Foundation Grant	
3290 State - Other State Grants	2,750.00
613 Services for Significant Needs Students	
3610 Services for Significant Needs Students	5,600.00
773 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	190,274.00
793 IDEA Preschool	
4570 IDEA Preschool	10,764.00
813 ACT Plus Writing Test Administration	
4710 GEAR UP	1,240.00
823 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	12,058.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	524,609.55

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

PRC Program Function Object	2013 Value
143 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2013 Value
143 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	39,481.84
2XX Personal Services - Employee Benefits	17,195.16
	56,677.00
143 Subtotal	
200 East Side School Improvement Fund	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,179.59
202 Big Sky Fit Kids Program	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	1,000.00
312 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	4,379.91
5XX Other Purchased Services	1,426.62
	5,806.53
312 Subtotal	
313 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	147,997.32
2XX Personal Services - Employee Benefits	39,253.84
6XX Supplies and Materials	6,220.77
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	840.00
2XX Personal Services - Employee Benefits	133.13
3XX Purchased Professional and Technical Services	6,623.92
5XX Other Purchased Services	9,820.88
6XX Supplies and Materials	439.78
	211,329.64
313 Subtotal	
400 Irle School Improvement Fund	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	17,705.72
413 Vo Ed All Career & Tech Ed Programs	
392 State Career & Technical Ed Entitlement - Business	
1XXX Instruction	



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2013 Value
			613 Subtotal	5,600.00
773	IDEA Part B			
	456 IDEA, Part B, Children with Disabilities			
		1XXX Instruction		
			1XX Personal Services - Salaries	62,838.33
			2XX Personal Services - Employee Benefits	13,208.10
		21XX Support Services - Students		
			1XX Personal Services - Salaries	76,588.52
			2XX Personal Services - Employee Benefits	13,298.05
		62XX Resources Transferred to Other School Districts or Cooperatives		
			930 Federal/State Grant Resources Transferred to Other Districts or Coc	24,341.00
			773 Subtotal	190,274.00
793	IDEA Preschool			
	457 IDEA Preschool			
		1XXX Instruction		
			1XX Personal Services - Salaries	8,211.44
			2XX Personal Services - Employee Benefits	1,520.46
			6XX Supplies and Materials	558.10
			810 Dues and Fees	150.00
		62XX Resources Transferred to Other School Districts or Cooperatives		
			930 Federal/State Grant Resources Transferred to Other Districts or Coc	324.00
			793 Subtotal	10,764.00
813	ACT Plus Writing Test Administration			
	471 GEAR UP			
		21XX Support Services - Students		
			3XX Purchased Professional and Technical Services	200.00
			5XX Other Purchased Services	550.00
			6XX Supplies and Materials	350.00
		23XX Support Services - General Administration		
			4XX Purchased Property Services	140.00
			813 Subtotal	1,240.00
823	Vo Ed Carl Perkins Basic Grant			
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX Instruction		
			6XX Supplies and Materials	10,836.40
		221X Improvement of Instruction Services		
			5XX Other Purchased Services	1,221.60
			823 Subtotal	12,058.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

524,609.55

Schedule Of Changes Worksheet

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					524,609.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					524,609.55	(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)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
143 Title II, Part A, Teacher/Principal Train/Recruit	56,677.00	56,677.00	0.00
200 East Side School Improvement Fund	1,179.59	1,179.59	0.00
202 Big Sky Fit Kids Program	1,000.00	1,000.00	0.00
312 Title I Improving Basic Programs	5,806.53	5,806.53	0.00
313 Title I Improving Basic Programs	211,329.64	211,329.64	0.00
400 Irle School Improvement Fund	17,705.72	17,705.72	0.00
413 Vo Ed All Career & Tech Ed Programs	4,872.30	4,872.30	0.00
512 Jobs for Montana Graduates	616.69	616.69	0.00
513 Jobs for Montana Graduates	2,736.08	2,736.08	0.00
582 Student Assistance Foundation Grant	2,750.00	2,750.00	0.00
613 Services for Significant Needs Students	5,600.00	5,600.00	0.00
773 IDEA Part B	190,274.00	190,274.00	0.00
793 IDEA Preschool	10,764.00	10,764.00	0.00
813 ACT Plus Writing Test Administration	1,240.00	1,240.00	0.00
823 Vo Ed Carl Perkins Basic Grant	12,058.00	12,058.00	0.00
Total	524,609.55	524,609.55	0.00



Trustees' Financial Summary

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53 Valley County

0926 Glasgow K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	1,903.38	2,321.68
1112 District Levy - Personal Property	47.42	47.99
1113 District Levy - Heavy Motor Vehicles	0.17	3.62
1114 District Levy - Pers Prop/Mobile Homes	8.17	4.09
1130 Tax Title and Property Sales	0.86	5.05
1190 Penalties and Interest on Taxes	25.58	50.79
1510 Interest Earnings	51.60	52.75
1900 Other Revenue from Local Sources	1.42	2.05
4800 Federal Revenue in Lieu of Taxes	1.51	1.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,040.11	2,490.01

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

PRC Program Function Object	2012 Value	2013 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	1,515.00
2XX Personal Services - Employee Benefits	0.00	129.18
5XX Other Purchased Services	2,480.00	2,240.00
6XX Supplies and Materials	0.00	457.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,480.00	4,341.18

Schedule Of Changes Worksheet

Beginning Fund Balance	17,945.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,490.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,341.18	(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)	16,094.26	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

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

PRC Revenue	2012 Value	2013 Value
1311 Driver's Education Fees	8,115.00	8,850.00
1510 Interest Earnings	81.83	86.90
3260 State Driver's Education Reimbursement	5,029.71	4,906.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	13,226.54	13,843.79

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	7,380.00	7,930.00
5XX Other Purchased Services	1,024.67	1,241.82
6XX Supplies and Materials	1,526.97	1,940.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	9,931.64	11,111.82

Schedule Of Changes Worksheet

Beginning Fund Balance	27,372.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,843.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	11,111.82	(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)	30,104.43	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	122.92	113.32
5300 Operating Transfers from Other Funds	0.00	5,390.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	122.92	5,503.32

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	200.00	0.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	0.00	2,110.74
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	200.00	2,110.74

Schedule Of Changes Worksheet

Beginning Fund Balance	37,868.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,503.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,110.74	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	41,260.70	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	87,665.10	90,185.94
1112 District Levy - Personal Property	1,874.73	1,916.21
1113 District Levy - Heavy Motor Vehicles	8.12	143.22
1114 District Levy - Pers Prop/Mobile Homes	198.94	178.58
1130 Tax Title and Property Sales	19.42	230.72
1190 Penalties and Interest on Taxes	410.11	1,170.39
1510 Interest Earnings	29.45	75.86
1900 Other Revenue from Local Sources	69.07	81.90
3281 State Technology Aid	5,829.52	5,710.76
3445 State Combined Fund School Block Grant	10,850.15	15,555.36
4800 Federal Revenue in Lieu of Taxes	73.94	79.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	107,028.55	115,328.33

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	16,500.65	22,342.01
7XX Property and Equipment Acquisition	0.00	5,002.00
810 Dues and Fees	0.00	5,341.50
22XX Educational Media Services		
3XX Purchased Professional and Technical Services	59,265.00	45,000.00
6XX Supplies and Materials	627.68	314.28
24XX Support Services - School Administration		
6XX Supplies and Materials	2,601.95	0.00
7XX Property and Equipment Acquisition	9,216.00	0.00
25XX Support Services - Business		
6XX Supplies and Materials	0.00	8,283.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	88,211.28	86,283.37



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						30,734.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						115,328.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						86,283.37	(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	225.00	Less Last Year	0.00	(4b)		225.00	
						225.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						60,004.17	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	0.00	4.74
3447 SB372 Combined Block Grant Reimbursement	0.00	2,391.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	2,396.29

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

PRC Program Function Object	2012 Value	2013 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,396.29	(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)	2,396.29	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	274.26	1,867.76
1900 Other Revenue from Local Sources	94,204.95	41,698.69
1910 Rentals	0.00	490.00
5110 Sale of Bonds	0.00	9,908,300.65
5400 Proceeds from Long-Term Liabilities	140,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	234,479.21	9,952,357.10

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	7,326.50	0.00
26XX Operation and Maintenance of Plant Services		
5XX Other Purchased Services	0.00	40.00
6XX Supplies and Materials	0.00	4,517.99
7XX Property and Equipment Acquisition	65,838.15	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	21,528.00	183,833.09
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	94,692.65	188,391.08

Schedule Of Changes Worksheet

Beginning Fund Balance	195,013.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,952,357.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	188,391.08	(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)	9,958,979.21	(5)



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0926 Glasgow K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	29,300.94	29,821.52
1112 District Levy - Personal Property	653.95	637.92
1113 District Levy - Heavy Motor Vehicles	2.72	47.76
1114 District Levy - Pers Prop/Mobile Homes	76.67	59.56
1130 Tax Title and Property Sales	1.16	24.93
1190 Penalties and Interest on Taxes	108.91	259.03
1510 Interest Earnings	62.26	25.95
1900 Other Revenue from Local Sources	23.08	27.29
4800 Federal Revenue in Lieu of Taxes	24.67	26.42

Total Current Revenues, Other Financing Sources and Residual Equity

Transfers In:

30,254.36 30,930.38

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	10,000.00	0.00
26XX Operation and Maintenance of Plant Services		
7XX Property and Equipment Acquisition	4,320.00	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	25,680.00	0.00

Total Current Expenditures, Other Financing Uses and Residual

Equity Transfers Out:

40,000.00 0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						9,573.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						30,930.38	(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)						40,503.69	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2012 Value	2013 Value
1700 Student Extracurricular Activity Receipts	316,150.15	315,513.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	316,150.15	315,513.70

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

PRC Program Function Object	2012 Value	2013 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	288,379.98	308,375.44
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	288,379.98	308,375.44

Schedule Of Changes Worksheet

Beginning Fund Balance	165,191.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	315,513.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	308,375.44	(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)	172,329.47	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	22.34	20.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	22.34	20.95

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

PRC Program Function Object	2012 Value	2013 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	6,922.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20.95	(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)	6,943.74	(5)



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Detail Expenditure

Fund	Account	Description	2012 Value	2013 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	184,957.82	205,821.14
XX	39X 1XXX 112	Certified Teacher Staff Salaries	164,318.35	166,244.08
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	78,864.00	60,715.08
XX	457 1XXX 112	Certified Teacher Staff Salaries	8,243.29	8,211.44
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	2,365,407.39	2,424,866.76
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	115,671.24	2,706.97
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	199,014.94	180,978.12
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	47,208.00	146,696.90
XX	XXX 4XXX 725	Major Construction Services	0.00	37,136.19
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	8,595.90	8,873.90
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 Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	125,658.81
b. Related Services Block Grant Entitlement	41,883.48
c. Total Entitlements Subject to Reversion	167,542.29

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)]	222,831.24
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	427,655.41
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

Remember:

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

Percentage of Special Ed Funding FY2015 Maximum Budget: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	417,582.39	0.00	0.00	0.00	
280	1XXX	2XX	0.00	0.00	0.00	0.00	
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	40.00	0.00	0.00	0.00	
280	1XXX	6XX	7,939.17	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	608.13	0.00	0.00	0.00	
280	21XX	6XX	1,485.72	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
Totals			427,655.41	0.00	0.00	0.00	427,655.41

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.

* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY13.



Trustees' Financial Summary

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0926 Glasgow K-12 Schools

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	80,069.00	0.00	0.00	0.00	80,069.00
Land Improvements	938,540.88	0.00	0.00	0.00	938,540.88
Buildings	7,926,680.88	0.00	164,345.95	0.00	8,091,026.83
Machinery and Equipment	1,857,496.86	0.00	249,025.31	125,000.00	1,981,522.17
Construction in Progress	0.00	0.00	37,136.19	0.00	37,136.19
Totals at Historical Cost	10,802,787.62	0.00	450,507.45	125,000.00	11,128,295.07
Governmental Activities, Capital Assets, net	10,802,787.62	0.00	450,507.45	125,000.00	11,128,295.07

* 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.

Depreciation by Function for FY2013	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	12,474.00	0.00	0.00
General Administration (23XX)	764.00	0.00	0.00
Financial Administration (25XX)	2,120.00	0.00	0.00
Operations and Maintenance (26XX)	31,711.00	0.00	0.00
Transportation (27XX)	124,384.00	0.00	0.00
Food Service (31XX)	2,013.00	0.00	0.00
Extracurricular (34XX, 35XX)	18,320.00	0.00	0.00
Unallocated	198,227.00	0.00	0.00
Total Depreciation for FY2013	390,013.00	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2012-13

Submit ID: 0926-02212086

53 Valley County

0926 Glasgow K-12 Schools

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
Governmental Activities*							
Compensated Absences	126,249.00	11,961.00	0.00	0.00	138,210.00	0.00	138,210.00
Loans Payable	181,212.00	0.00	22,079.20	0.00	159,132.80	0.00	159,132.80
Other Post Employment Benefits	0.00	124,284.00	0.00	0.00	124,284.00	0.00	124,284.00
Total Governmental Activity							
Long-Term Liabilities	307,461.00	136,245.00	22,079.20	0.00	421,626.80	0.00	421,626.80

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

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

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