



Trustees' Financial Summary

FY2012-13

Submit ID: 0350-52411792

**16 Gallatin County
0350 Bozeman Elem**

**** Recalculated ****

Due Dates:

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

County Supt. transmits to the Office of Public Instruction 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: Mike Waterman

Phone #: (406) 522-6042

(Signature)

(Date)

Chair, Board of Trustees: Wendy Tage

(Signature)

(Date)

County Superintendent: Mary Ellen Fitzgerald

(Signature)

(Date)

Software

Accounting Package: TSC

For FY13 did the district employ a certified special education director? Yes

As reported on Annual Data Collection (ADC), the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

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



Trustees' Financial Summary

FY2012-13

Submit ID: 0350-52411792

16 Gallatin County
0350 Bozeman Elem

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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
115	Medicaid	STATE	None	State
119	State OTO Indian Education for All	STATE	None	state
122	Whittier After School Program	LOCAL	None	
124	Hyalite After School Program	LOCAL	None	None
125	FEDERAL INDIRECT COST	LOCAL	NONE	NONE
127	Emily Dickinson After School Program	LOCAL	None	None
131	Morning Star After School Program	LOCAL	None	None
132	IDEA Part B	FEDERAL	16-0350-77-13	84.027
133	Indian Ed for All - MT Pro Development	STATE	16-0350-46-13-IMP	None
134	IDEA Preschool	FEDERAL	16-0350-79-13	84.173A
135	Title II - Part A State Levels	FEDERAL	16-0350-14-13-SLA	84.367A
136	HAWTHORNE KIDS AFTER SCHOOL	LOCAL		
138	Title VII, Indian Education	FEDERAL	S060A120430	84.060
140	Longfellow After School Program	LOCAL		
141	Irving After School Program	LOCAL	None	None
143	MDRC RTI Study	LOCAL	None	
144	Prevention Incentive Funds	STATE	None	None
145	Trout Unlimited	LOCAL	None	None
147	Title II, Part B Math & Science Partnerships	FEDERAL	16-0350-15-13-MSP	84.366B
148	Quality Schools Lighting Grant	STATE	Unknown	
149	Gifted and Talented	STATE	16-0350-13-13	State
151	Exxon Mobil - Elementary Schools	LOCAL		
152	Bozeman Friends of Music	LOCAL		
153	Title II Part A	FEDERAL	16-0350-14-13	84.367
154	Sourdough Lions - Whittier Partnership	LOCAL	None	
155	Title I Improving Basic Programs	FEDERAL	16-0350-31-12	84.010A
156	Whittier Legacy Program	LOCAL	None	None
158	Hyalite Gardens Grant	LOCAL	None	None
165	Longfellow PAC	LOCAL	NONE	
166	Irving PAC	LOCAL	NONE	
167	Whittier PAC	LOCAL	NONE	
168	Hawthorne PAC	LOCAL	None	
169	Morning Star PAC	LOCAL	NONE	
170	Emily Dickinson PAC	LOCAL	NONE	
171	CJMS PAC	LOCAL	NONE	
172	Sacajawea PAC	LOCAL	NONE	
173	Hyalite PAC	LOCAL	None	None



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FY2012-13

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16 Gallatin County
0350 Bozeman Elem

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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
175	Safe Routes to School - Noninfrastructure	FEDERAL	105143	20.205
176	NEA Foundation Learning & Leadership	LOCAL	None	None
191	DPHHS MOST Grant - TANF	FEDERAL	1302MOST0207	93.558
195	Title X, Part C, Ed of Homeless Children	FEDERAL	16-0350-57-13	84.196
196	SMS Library and Special Projects	LOCAL	None	
197	Title I - Schoolwide	FEDERAL	16-0350-32-13	Federal



Trustees' Financial Summary

FY2012-13

Submit ID: 0350-52411792

16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

Balance Sheet

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)	2,167,138.74	516,601.45	171,302.69	
02	Taxes Receivable - Real and Personal (120-149)	342,565.25	33,044.91	1,286.13	
03	Taxes Receivable - Protested (150-159)	336,725.29	32,558.93	1,257.75	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	6,576.50			
06	Other Current Assets (190-210)	1,889.87			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)	557.09			
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,855,452.74	582,205.29	173,846.57	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	465,819.82			
25	Deferred Revenue (680)	679,290.54	65,603.84	2,543.88	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,145,110.36	65,603.84	2,543.88	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	82,406.58			
48	Fund Balance for Budget	1,627,935.80	516,601.45	171,302.69	
52	TOTAL FUND BALANCE/EQUITY	1,710,342.38	516,601.45	171,302.69	
53	TOTAL LIABILITIES AND FUND BALANCE	2,855,452.74	582,205.29	173,846.57	



Trustees' Financial Summary

FY2012-13

Submit ID: 0350-52411792

16 Gallatin County
0350 Bozeman Elem

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Balance Sheet

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)	592.85	1,850,341.58	515,044.54	
02	Taxes Receivable - Real and Personal (120-149)	4.40			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)			38,714.28	
05	Due From Other Governments (180)			615,274.38	
06	Other Current Assets (190-210)			2,167.00	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			5,479.00	
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	597.25	1,850,341.58	1,176,679.20	
LIABILITIES					
21	Payable to Other Funds (601-606)		38,714.28		
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		470,141.53	41,911.04	
25	Deferred Revenue (680)	4.40		6,703.28	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	4.40	508,855.81	48,614.32	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			35,190.14	
48	Fund Balance for Budget	592.85	1,341,485.77	1,092,874.74	
52	TOTAL FUND BALANCE/EQUITY	592.85	1,341,485.77	1,128,064.88	
53	TOTAL LIABILITIES AND FUND BALANCE	597.25	1,850,341.58	1,176,679.20	



Trustees' Financial Summary

FY2012-13

Submit ID: 0350-52411792

16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

Balance Sheet

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)				218,797.77
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				218,797.77
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				218,797.77
52	TOTAL FUND BALANCE/EQUITY				218,797.77
53	TOTAL LIABILITIES AND FUND BALANCE				218,797.77



Trustees' Financial Summary

FY2012-13

Submit ID: 0350-52411792

16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

Balance Sheet

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				



Trustees' Financial Summary

FY2012-13

Submit ID: 0350-52411792

16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

Balance Sheet

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)	401,720.96			-7,365.79
02	Taxes Receivable - Real and Personal (120-149)	6,976.48			134,688.00
03	Taxes Receivable - Protested (150-159)	6,856.14			110,930.24
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	415,553.58			238,252.45
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	179,510.21			
25	Deferred Revenue (680)	13,832.62			245,618.24
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	193,342.83			245,618.24
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	222,210.75			-7,365.79
52	TOTAL FUND BALANCE/EQUITY	222,210.75			-7,365.79
53	TOTAL LIABILITIES AND FUND BALANCE	415,553.58			238,252.45



Trustees' Financial Summary

FY2012-13

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16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

Balance Sheet

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)	14,571,593.59	2,110,419.16		
02	Taxes Receivable - Real and Personal (120-149)		44,337.18		
03	Taxes Receivable - Protested (150-159)		45,152.60		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	443,362.67			
06	Other Current Assets (190-210)	12,759.38			
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	15,027,715.64	2,199,908.94		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	2,010,718.26	108,410.74		
25	Deferred Revenue (680)		89,489.78		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES	2,010,718.26	197,900.52		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	13,016,997.38	2,002,008.42		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	13,016,997.38	2,002,008.42		
53	TOTAL LIABILITIES AND FUND BALANCE	15,027,715.64	2,199,908.94		



Trustees' Financial Summary

FY2012-13

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16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

Balance Sheet

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)			107,842.11	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			4,954.12	
07	Inventories (220 & 230)			19,426.90	
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)			255,576.00	
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS			387,799.13	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			11,005.06	
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			11,005.06	
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)			376,794.07	
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			376,794.07	
53	TOTAL LIABILITIES AND FUND BALANCE			387,799.13	



Trustees' Financial Summary

FY2012-13

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16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

Balance Sheet

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)			2,600,813.42	
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)			17,568.80	
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			2,618,382.22	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			461,209.26	
25	Deferred Revenue (680)			904,202.90	
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES			1,365,412.16	
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			1,252,970.06	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			1,252,970.06	
53	TOTAL LIABILITIES AND FUND BALANCE			2,618,382.22	



Trustees' Financial Summary

FY2012-13

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16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

Balance Sheet

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)		232,199.03	194,553.08	8,578.93
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			5,808.00	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		232,199.03	200,361.08	8,578.93
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)		135,970.17		
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES		135,970.17		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts		96,228.86	200,361.08	8,578.93
52	TOTAL FUND BALANCE/EQUITY		96,228.86	200,361.08	8,578.93
53	TOTAL LIABILITIES AND FUND BALANCE		232,199.03	200,361.08	8,578.93



Trustees' Financial Summary

FY2012-13

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16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

Balance Sheet

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



Trustees' Financial Summary

FY2012-13

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16 Gallatin County
0350 Bozeman Elem

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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				



Trustees' Financial Summary

FY2012-13

Submit ID: 0350-52411792

16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

Balance Sheet

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)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2012-13

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16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

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
1110 District Tax Levy	9,925,282.94	9,955,474.19
1190 Penalties and Interest on Taxes	55,529.30	34,671.55
1310 Individual Tuition	39,839.78	13,884.75
1510 Interest Earnings	20,763.29	21,695.44
1900 Other Revenue from Local Sources	6,376.50	437.71
3110 Direct State Aid	9,015,335.42	9,524,070.13
3111 Quality Educator	851,966.86	874,103.49
3112 At Risk Student	69,937.98	70,367.96
3113 Indian Education For All	80,926.80	83,415.60
3114 American Indian Achievement Gap	22,400.00	26,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	1,161,806.48	1,203,226.18
3117 State Tuition for State Placement	0.00	3,826.39
3120 State Guaranteed Tax Base Aid	1,432,874.04	1,831,852.86
3444 State School Block Grant	997,053.65	1,079,628.00
3446 SB372 Block Grant Reimbursement	0.00	65,833.56
7810 Education Jobs Fund	10,573.47	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	23,690,666.51	24,788,687.81

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	11,275,157.87	11,962,131.36
2XX Personal Services - Employee Benefits	1,537,629.62	1,566,863.96
3XX Purchased Professional and Technical Services	186,586.05	189,271.18
4XX Purchased Property Services	3,470.56	11,879.25
5XX Other Purchased Services	133,725.63	160,232.05
6XX Supplies and Materials	291,005.97	384,042.77
8XX Other Expenditures	2,743.97	1,001.94
21XX Support Services - Students		
1XX Personal Services - Salaries	530,322.97	562,284.46
2XX Personal Services - Employee Benefits	86,679.40	86,982.35
3XX Purchased Professional and Technical Services	16,597.24	17,853.99
5XX Other Purchased Services	4,895.03	4,808.76
6XX Supplies and Materials	9,192.86	8,751.65
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	67,869.90	158,942.94
2XX Personal Services - Employee Benefits	14,860.77	11,343.59
3XX Purchased Professional and Technical Services	3,850.00	0.00
5XX Other Purchased Services	13,752.25	13,665.27



Trustees' Financial Summary

FY2012-13

Submit ID: 0350-52411792

16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

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				
	221X Improvement of Instruction Services				
			6XX Supplies and Materials	25,617.37	15,868.42
			810 Dues and Fees	0.00	743.29
			8XX Other Expenditures	32.61	0.00
	222X Educational Media Services				
			1XX Personal Services - Salaries	610,921.60	620,183.24
			2XX Personal Services - Employee Benefits	106,794.75	117,290.31
			3XX Purchased Professional and Technical Services	8,389.66	8,634.69
			4XX Purchased Property Services	1,166.65	608.75
			5XX Other Purchased Services	1,974.04	2,656.81
			6XX Supplies and Materials	54,363.34	59,432.41
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	365,383.89	359,788.47
			2XX Personal Services - Employee Benefits	13,377.45	13,189.03
			3XX Purchased Professional and Technical Services	42,613.75	46,589.20
			4XX Purchased Property Services	60.00	47.99
			5XX Other Purchased Services	72,113.24	78,416.64
			6XX Supplies and Materials	9,707.87	12,262.65
			8XX Other Expenditures	20,821.17	12,758.23
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	1,655,247.18	1,682,965.02
			2XX Personal Services - Employee Benefits	100,130.03	98,869.17
			3XX Purchased Professional and Technical Services	5,000.05	1,181.27
			4XX Purchased Property Services	927.00	382.48
			5XX Other Purchased Services	35,923.11	37,372.90
			6XX Supplies and Materials	32,957.84	23,836.65
			8XX Other Expenditures	4,538.20	7,651.79
	25XX Support Services - Business				
			1XX Personal Services - Salaries	318,906.75	284,580.59
			2XX Personal Services - Employee Benefits	16,764.63	20,420.21
			3XX Purchased Professional and Technical Services	55,720.23	56,693.53
			4XX Purchased Property Services	1,557.41	218.90
			5XX Other Purchased Services	3,055.31	2,847.13
			6XX Supplies and Materials	5,607.27	4,444.85
			8XX Other Expenditures	199.50	230.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	884,906.87	899,318.34
			2XX Personal Services - Employee Benefits	178,504.67	172,245.36
			3XX Purchased Professional and Technical Services	10,772.93	13,740.60
			4XX Purchased Property Services	656,310.80	661,357.98
			5XX Other Purchased Services	111,910.37	118,906.97
			6XX Supplies and Materials	135,057.83	73,799.46
			8XX Other Expenditures	1,664.44	713.98



Trustees' Financial Summary

FY2012-13

Submit ID: 0350-52411792

16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

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				
		27XX Student Transportation Services			
			5XX Other Purchased Services	0.00	154.50
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	1,599,787.21	1,702,712.08
			2XX Personal Services - Employee Benefits	394,144.85	342,865.54
			5XX Other Purchased Services	1,874.63	2,329.44
			6XX Supplies and Materials	3,130.94	4,037.98
		21XX Support Services - Students			
			1XX Personal Services - Salaries	858,479.52	908,107.54
			2XX Personal Services - Employee Benefits	95,613.45	97,163.42
			5XX Other Purchased Services	1,116.96	1,248.90
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	92,748.04	93,237.19
			2XX Personal Services - Employee Benefits	4,594.01	2,896.98
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			1XX Personal Services - Salaries	59,432.96	73,539.68
			2XX Personal Services - Employee Benefits	6,965.55	7,656.82
			4XX Purchased Property Services	593.75	0.00
			5XX Other Purchased Services	10,176.84	8,139.53
			6XX Supplies and Materials	3,317.38	5,295.94
			8XX Other Expenditures	450.00	240.00
	365 Indian Education for All - OTO & Ongoing				
		22XX Educational Media Services			
			1XX Personal Services - Salaries	80,930.00	83,415.60
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	169,182.36	177,612.58
			2XX Personal Services - Employee Benefits	23,541.64	23,230.26
			4XX Purchased Property Services	266.18	0.00
			5XX Other Purchased Services	399.61	276.72
			6XX Supplies and Materials	11,115.84	11,692.12
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	34,401.33	38,449.25
			2XX Personal Services - Employee Benefits	23.32	64.15
			6XX Supplies and Materials	122.71	0.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	112,004.56	150,570.16
			2XX Personal Services - Employee Benefits	2,706.49	982.70



Trustees' Financial Summary

FY2012-13

Submit ID: 0350-52411792

16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

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
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			1XX Personal Services - Salaries	16,912.80	6,824.01
			2XX Personal Services - Employee Benefits	4,798.70	1,753.01
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	127,000.00	111,000.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	87,289.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				23,530,460.53	24,505,798.93

Schedule Of Changes Worksheet

Beginning Fund Balance					1,368,554.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					24,788,687.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					24,505,798.93	(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	82,406.58	Less Last Year	23,507.24	(4b)	58,899.34	
					58,899.34	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,710,342.38	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0350-52411792

16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

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
1110 District Tax Levy	978,121.68	974,851.64
1190 Penalties and Interest on Taxes	5,000.36	3,299.37
1410 Individual Transportation Fees	4,045.00	3,822.50
1510 Interest Earnings	1,739.54	1,732.87
2220 County On-Schedule Trans Reimb	248,391.12	247,427.43
3210 State On-Schedule Trans Reimb	248,391.13	247,427.45
3444 State School Block Grant	23,823.49	32,027.33
3446 SB372 Block Grant Reimbursement	0.00	6,540.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,509,512.32	1,517,129.22

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
1XX Personal Services - Salaries	85,845.22	96,669.79
2XX Personal Services - Employee Benefits	866.12	891.85
27XX Student Transportation Services		
1XX Personal Services - Salaries	92,715.91	88,147.44
2XX Personal Services - Employee Benefits	15,739.49	17,086.75
3XX Purchased Professional and Technical Services	4,265.00	3,280.00
4XX Purchased Property Services	7,409.29	3,458.07
5XX Other Purchased Services	946,350.59	934,717.15
6XX Supplies and Materials	1,773.57	0.00
280 Special Education - Local and State		
27XX Student Transportation Services		
5XX Other Purchased Services	287,179.28	305,763.64
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,442,144.47	1,450,014.69



Trustees' Financial Summary

FY2012-13

Submit ID: 0350-52411792

16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						449,486.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,517,129.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,450,014.69	(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)						516,601.45	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0350-52411792

16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

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
1110 District Tax Levy	39,632.30	39,817.55
1190 Penalties and Interest on Taxes	131.17	114.71
1510 Interest Earnings	403.61	479.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	40,167.08	40,411.95

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	130,890.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	40,411.95	(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)	171,302.69	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0350-52411792

16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

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
1110 District Tax Levy	44.27	2.30
1190 Penalties and Interest on Taxes	1.91	0.36
1510 Interest Earnings	5.71	4.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	51.89	7.34

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	585.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
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)	592.85	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0350-52411792

16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

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	10,197.09	6,803.16
2240 County Retirement Distribution	3,042,431.13	3,370,338.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,052,628.22	3,377,141.72

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	1,774,722.59	1,839,594.75
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	87,460.60	88,813.81
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	45,219.62	59,265.39
222X Educational Media Services		
2XX Personal Services - Employee Benefits	102,140.79	103,889.97
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	102,942.39	48,847.35
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	305,595.91	246,585.12
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	67,632.34	67,618.31
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	161,436.92	169,627.60
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	3,816.24	3,910.56
260 Non-Grant Bilingual Education		
1XXX Instruction		
2XX Personal Services - Employee Benefits	7,501.10	7,750.92
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	306,161.83	270,432.29
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	146,918.33	170,407.43
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	13,785.69	14,087.92
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	12,240.50	12,654.25
360 State Gifted & Talented Reimbursement		



Trustees' Financial Summary

FY2012-13

Submit ID: 0350-52411792

16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	8,790.74	10,338.77
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	25,756.38	26,682.61
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	506.47	1,395.52
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	10,479.51	14,020.36
	840 Custody and Child Care Services				
		33XX Community Services			
			2XX Personal Services - Employee Benefits	0.00	38,714.28
	890 Other Community Services				
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	20,575.70	21,169.74
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			2XX Personal Services - Employee Benefits	31,852.00	29,510.44
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,235,535.65	3,245,317.39

Schedule Of Changes Worksheet

Beginning Fund Balance					1,209,661.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,377,141.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,245,317.39	(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)					1,341,485.77	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0350-52411792

16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

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
115 Medicaid	
1900 Other Revenue from Local Sources	162.98
3355 Medicaid - Miscellaneous	328,547.33
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	1,038,703.84
3357 Montana Administrative Claiming Reimbursement	100,750.87
115 Subtotal	1,468,165.02
122 Whittier After School Program	
1800 Revenue from Community Services Activities	15,789.00
1900 Other Revenue from Local Sources	44,723.00
122 Subtotal	60,512.00
124 Hyalite After School Program	
1800 Revenue from Community Services Activities	36,891.00
1900 Other Revenue from Local Sources	22,167.00
124 Subtotal	59,058.00
125 FEDERAL INDIRECT COST	
1510 Interest Earnings	1,088.68
1900 Other Revenue from Local Sources	41,713.78
3290 State - Other State Grants	60,798.08
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	133,838.97
125 Subtotal	237,439.51
127 Emily Dickinson After School Program	
1800 Revenue from Community Services Activities	41,598.00
1900 Other Revenue from Local Sources	25,422.00
127 Subtotal	67,020.00
131 Morning Star After School Program	
1800 Revenue from Community Services Activities	49,422.28
1900 Other Revenue from Local Sources	16,500.00
131 Subtotal	65,922.28
132 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	1,262,171.00
133 Indian Ed for All - MT Pro Development	
3290 State - Other State Grants	15,000.00
134 IDEA Preschool	
4570 IDEA Preschool	28,171.00
135 Title II - Part A State Levels	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	30,000.00
136 HAWTHORNE KIDS AFTER SCHOOL	



Trustees' Financial Summary

FY2012-13

Submit ID: 0350-52411792

16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

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
136 HAWTHORNE KIDS AFTER SCHOOL	
1800 Revenue from Community Services Activities	31,187.05
1900 Other Revenue from Local Sources	15,100.00
136 Subtotal	46,287.05
138 Title VII, Indian Education	
4130 Title VII Indian Education	28,908.00
140 Longfellow After School Program	
1800 Revenue from Community Services Activities	28,393.00
1900 Other Revenue from Local Sources	15,788.00
140 Subtotal	44,181.00
141 Irving After School Program	
1800 Revenue from Community Services Activities	20,001.50
1900 Other Revenue from Local Sources	24,000.00
141 Subtotal	44,001.50
143 MDRC RTI Study	
1900 Other Revenue from Local Sources	1,500.00
144 Prevention Incentive Funds	
1900 Other Revenue from Local Sources	3,000.00
3290 State - Other State Grants	41,562.00
144 Subtotal	44,562.00
147 Title II, Part B Math & Science Partnerships	
4650 Federal Miscellaneous Grants from OPI	195,276.72
148 Quality Schools Lighting Grant	
3720 Quality Schools Facility Grant Program	49,094.30
149 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	11,607.00
151 Exxon Mobil - Elementary Schools	
1900 Other Revenue from Local Sources	1,000.00
152 Bozeman Friends of Music	
1900 Other Revenue from Local Sources	7,045.00
153 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	304,980.00
154 Sourdough Lions - Whittier Partnership	
1900 Other Revenue from Local Sources	985.00
155 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	655,056.00
158 Hyalite Gardens Grant	



Trustees' Financial Summary

FY2012-13

Submit ID: 0350-52411792

16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

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
158 Hyalite Gardens Grant	
1900 Other Revenue from Local Sources	300.00
165 Longfellow PAC	
1900 Other Revenue from Local Sources	6,621.13
166 Irving PAC	
1900 Other Revenue from Local Sources	4,500.00
167 Whittier PAC	
1900 Other Revenue from Local Sources	10,737.69
169 Morning Star PAC	
1900 Other Revenue from Local Sources	9,367.99
170 Emily Dickinson PAC	
1900 Other Revenue from Local Sources	15,110.71
172 Sacajawea PAC	
1900 Other Revenue from Local Sources	6,183.33
173 Hyalite PAC	
1900 Other Revenue from Local Sources	10,614.50
175 Safe Routes to School - Noninfrastructure	
4700 Federal Miscellaneous Grants from other State Agencies	16,623.01
191 DPHHS MOST Grant - TANF	
4530 Adult Basic Education TANF	5,000.00
195 Title X, Part C, Ed of Homeless Children	
4380 Title X, Part C, Education of Homeless Children & Youth	5,617.00
196 SMS Library and Special Projects	
1900 Other Revenue from Local Sources	18,228.10
1920 Contributions/Donations from Private Sources	2,773.40
196 Subtotal	21,001.50
197 Title I - Schoolwide	
4940 Schoolwide Program	61,943.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,901,562.24

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

PRC Program Function Object	2013 Value
115 Medicaid	
1XX Regular Education Programs - Elementary/Secondary	
24XX Support Services - School Administration	
5XX Other Purchased Services	78.10



Trustees' Financial Summary

FY2012-13

Submit ID: 0350-52411792

16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

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
115 Medicaid				
1XX Regular Education Programs - Elementary/Secondary				
26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services	57.15
280 Special Education - Local and State				
1XXX Instruction				
			5XX Other Purchased Services	14,619.32
			6XX Supplies and Materials	6,238.82
21XX Support Services - Students				
			1XX Personal Services - Salaries	171,489.04
			2XX Personal Services - Employee Benefits	1,829.44
			3XX Purchased Professional and Technical Services	1,059,247.59
			5XX Other Purchased Services	4,754.68
			6XX Supplies and Materials	2,178.57
24XX Support Services - School Administration				
			5XX Other Purchased Services	26.18
			6XX Supplies and Materials	499.00
27XX Student Transportation Services				
			5XX Other Purchased Services	1,000.00
720 School Sponsored Athletics				
35XX Extracurricular - Athletics				
			5XX Other Purchased Services	638.00
			6XX Supplies and Materials	689.50
115 Subtotal				1,263,345.39
119 State OTO Indian Education for All				
365 Indian Education for All - OTO & Ongoing				
1XXX Instruction				
			1XX Personal Services - Salaries	868.00
			3XX Purchased Professional and Technical Services	2,317.40
			5XX Other Purchased Services	215.00
221X Improvement of Instruction Services				
			1XX Personal Services - Salaries	520.80
			5XX Other Purchased Services	48.04
119 Subtotal				3,969.24
122 Whittier After School Program				
840 Custody and Child Care Services				
33XX Community Services				
			1XX Personal Services - Salaries	43,657.55
			2XX Personal Services - Employee Benefits	3,018.37
			3XX Purchased Professional and Technical Services	92.40
			5XX Other Purchased Services	188.53



Trustees' Financial Summary

FY2012-13

Submit ID: 0350-52411792

16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

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
122 Whittier After School Program	
840 Custody and Child Care Services	
33XX Community Services	
6XX Supplies and Materials	1,631.54
8XX Other Expenditures	11.50
	48,599.89
122 Subtotal	
124 Hyalite After School Program	
840 Custody and Child Care Services	
33XX Community Services	
1XX Personal Services - Salaries	43,507.63
2XX Personal Services - Employee Benefits	1,100.51
3XX Purchased Professional and Technical Services	492.50
5XX Other Purchased Services	807.08
6XX Supplies and Materials	6,041.76
8XX Other Expenditures	35.00
	51,984.48
124 Subtotal	
125 FEDERAL INDIRECT COST	
271 State and Federal Aggregate of Reimbursements/Indirect Costs	
1XXX Instruction	
1XX Personal Services - Salaries	31,711.68
2XX Personal Services - Employee Benefits	13,210.04
25XX Support Services - Business	
1XX Personal Services - Salaries	50,196.08
2XX Personal Services - Employee Benefits	1,411.01
3XX Purchased Professional and Technical Services	29,163.18
4XX Purchased Property Services	225.00
5XX Other Purchased Services	27,513.07
6XX Supplies and Materials	12,347.66
7XX Property and Equipment Acquisition	21,812.00
8XX Other Expenditures	3,823.56
329 State Miscellaneous Grants	
221X Improvement of Instruction Services	
8XX Other Expenditures	13,509.08
25XX Support Services - Business	
1XX Personal Services - Salaries	47,289.00
920 Enterprise or Internal Service Programs	
32XX Enterprise Services	
5XX Other Purchased Services	559.51
6XX Supplies and Materials	252.81
	253,023.68
125 Subtotal	



Trustees' Financial Summary

FY2012-13

Submit ID: 0350-52411792

16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

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
127 Emily Dickinson After School Program	
840 Custody and Child Care Services	
33XX Community Services	
1XX Personal Services - Salaries	46,424.17
2XX Personal Services - Employee Benefits	10,610.16
3XX Purchased Professional and Technical Services	190.00
5XX Other Purchased Services	489.80
6XX Supplies and Materials	1,519.44
	59,233.57
131 Morning Star After School Program	
840 Custody and Child Care Services	
33XX Community Services	
1XX Personal Services - Salaries	41,367.35
2XX Personal Services - Employee Benefits	6,793.17
3XX Purchased Professional and Technical Services	475.00
4XX Purchased Property Services	50.00
5XX Other Purchased Services	763.72
6XX Supplies and Materials	4,410.02
8XX Other Expenditures	50.50
	53,909.76
132 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	830,584.86
2XX Personal Services - Employee Benefits	262,811.47
3XX Purchased Professional and Technical Services	4,561.22
4XX Purchased Property Services	249.00
5XX Other Purchased Services	19,722.99
6XX Supplies and Materials	28,522.96
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	3,749.95
4XX Purchased Property Services	300.00
5XX Other Purchased Services	3,883.82
6XX Supplies and Materials	17,111.14
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	2,137.73
24XX Support Services - School Administration	
3XX Purchased Professional and Technical Services	161.66
5XX Other Purchased Services	7,630.97
6XX Supplies and Materials	9,665.08
8XX Other Expenditures	61.52
27XX Student Transportation Services	



Trustees' Financial Summary

FY2012-13

Submit ID: 0350-52411792

16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

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
138 Title VII, Indian Education	
413 Title VII Indian Education	
21XX Support Services - Students	
1XX Personal Services - Salaries	23,803.92
2XX Personal Services - Employee Benefits	3,598.59
5XX Other Purchased Services	16.49
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	1,489.00
138 Subtotal	28,908.00
140 Longfellow After School Program	
840 Custody and Child Care Services	
33XX Community Services	
1XX Personal Services - Salaries	32,995.89
2XX Personal Services - Employee Benefits	324.49
3XX Purchased Professional and Technical Services	521.65
5XX Other Purchased Services	706.09
6XX Supplies and Materials	3,560.58
140 Subtotal	38,108.70
141 Irving After School Program	
840 Custody and Child Care Services	
33XX Community Services	
1XX Personal Services - Salaries	29,691.76
2XX Personal Services - Employee Benefits	3,139.88
3XX Purchased Professional and Technical Services	175.00
5XX Other Purchased Services	559.80
6XX Supplies and Materials	2,895.85
141 Subtotal	36,462.29
143 MDRC RTI Study	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	2,557.74
23XX Support Services - General Administration	
6XX Supplies and Materials	500.00
143 Subtotal	3,057.74
144 Prevention Incentive Funds	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	26,912.33
2XX Personal Services - Employee Benefits	4,973.29
5XX Other Purchased Services	19.41



Trustees' Financial Summary

FY2012-13

Submit ID: 0350-52411792

16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

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
144 Prevention Incentive Funds	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	1,046.62
144 Subtotal	32,951.65
145 Trout Unlimited	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	535.72
147 Title II, Part B Math & Science Partnerships	
465 Federal Miscellaneous Grants from OPI	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	9,220.52
2XX Personal Services - Employee Benefits	1,260.61
3XX Purchased Professional and Technical Services	130,939.21
5XX Other Purchased Services	37,757.26
6XX Supplies and Materials	542.12
8XX Other Expenditures	5,500.00
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	10,057.00
147 Subtotal	195,276.72
148 Quality Schools Lighting Grant	
372 Quality Schools Facility Grant Program	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	35,190.14
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	13,904.16
148 Subtotal	49,094.30
149 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2,073.11
5XX Other Purchased Services	683.36
6XX Supplies and Materials	5,480.53
221X Improvement of Instruction Services	
5XX Other Purchased Services	2,773.00
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	597.00
149 Subtotal	11,607.00



Trustees' Financial Summary

FY2012-13

Submit ID: 0350-52411792

16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

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
151 Exxon Mobil - Elementary Schools	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	2,181.53
6XX Supplies and Materials	8,276.24
	10,457.77
151 Subtotal	
152 Bozeman Friends of Music	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	625.00
4XX Purchased Property Services	449.73
5XX Other Purchased Services	2,269.60
6XX Supplies and Materials	1,241.50
	4,585.83
152 Subtotal	
153 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	222,854.22
2XX Personal Services - Employee Benefits	64,169.04
5XX Other Purchased Services	2,250.00
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	15,706.74
	304,980.00
153 Subtotal	
154 Sourdough Lions - Whittier Partnership	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	2,344.54
155 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	283,190.01
2XX Personal Services - Employee Benefits	94,417.92
3XX Purchased Professional and Technical Services	76,745.21
5XX Other Purchased Services	2,676.42
6XX Supplies and Materials	1,390.55
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	132,571.22
2XX Personal Services - Employee Benefits	29,991.58
5XX Other Purchased Services	335.93
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	33,737.16



Trustees' Financial Summary

FY2012-13

Submit ID: 0350-52411792

16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

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
155 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
155 Subtotal	655,056.00
156 Whittier Legacy Program	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	5,883.72
158 Hyalite Gardens Grant	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	77.84
165 Longfellow PAC	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	40.68
5XX Other Purchased Services	3,871.34
6XX Supplies and Materials	2,315.64
21XX Support Services - Students	
8XX Other Expenditures	344.47
221X Improvement of Instruction Services	
4XX Purchased Property Services	49.00
165 Subtotal	6,621.13
166 Irving PAC	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	3,885.75
6XX Supplies and Materials	614.25
166 Subtotal	4,500.00
167 Whittier PAC	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	5,146.00
5XX Other Purchased Services	1,797.93
6XX Supplies and Materials	3,761.10
167 Subtotal	10,705.03
169 Morning Star PAC	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	998.16



Trustees' Financial Summary

FY2012-13

Submit ID: 0350-52411792

16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

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
169 Morning Star PAC	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
4XX Purchased Property Services	1,351.01
6XX Supplies and Materials	8,464.50
	10,813.67
169 Subtotal	10,813.67
170 Emily Dickinson PAC	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	750.00
5XX Other Purchased Services	2,360.71
6XX Supplies and Materials	12,000.00
	15,110.71
170 Subtotal	15,110.71
172 Sacajawea PAC	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	5,500.00
280 Special Education - Local and State	
1XXX Instruction	
6XX Supplies and Materials	683.33
	6,183.33
172 Subtotal	6,183.33
173 Hyalite PAC	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	1,144.50
6XX Supplies and Materials	9,470.00
	10,614.50
173 Subtotal	10,614.50
175 Safe Routes to School - Noninfrastructure	
470 Federal Miscellaneous Grants from other State Agencies	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	186.00
3XX Purchased Professional and Technical Services	238.14
5XX Other Purchased Services	202.00
6XX Supplies and Materials	15,996.87
	16,623.01
175 Subtotal	16,623.01
176 NEA Foundation Learning & Leadership	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	888.10



Trustees' Financial Summary

FY2012-13

Submit ID: 0350-52411792

16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

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
176 NEA Foundation Learning & Leadership	
1XX Regular Education Programs - Elementary/Secondary	
191 DPHHS MOST Grant - TANF	
453 Adult Basic Education TANF	
1XXX Instruction	
1XX Personal Services - Salaries	3,432.15
2XX Personal Services - Employee Benefits	719.14
5XX Other Purchased Services	48.00
6XX Supplies and Materials	800.71
	5,000.00
191 Subtotal	
195 Title X, Part C, Ed of Homeless Children	
438 Title X, Part C, Education of Homeless Children & Youth	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	4,121.00
2XX Personal Services - Employee Benefits	607.00
5XX Other Purchased Services	600.00
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	289.00
	5,617.00
195 Subtotal	
196 SMS Library and Special Projects	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,000.00
222X Educational Media Services	
6XX Supplies and Materials	2,982.94
	3,982.94
196 Subtotal	
197 Title I - Schoolwide	
494 Schoolwide Program	
1XXX Instruction	
1XX Personal Services - Salaries	34,594.68
2XX Personal Services - Employee Benefits	8,466.52
3XX Purchased Professional and Technical Services	7,318.00
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	6,703.90
2XX Personal Services - Employee Benefits	1,669.90
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	3,190.00
	61,943.00
197 Subtotal	



Trustees' Financial Summary

FY2012-13

Submit ID: 0350-52411792

16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

4,645,541.38

Schedule Of Changes Worksheet

Beginning Fund Balance					836,853.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,901,562.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,645,541.38	(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	35,190.14	Less Last Year	0.00	(4b)	35,190.14	
					35,190.14	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,128,064.88	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
115 Medicaid	1,468,165.02	1,263,345.39	204,819.63
119 State OTO Indian Education for All	0.00	3,969.24	-3,969.24
122 Whittier After School Program	60,512.00	48,599.89	11,912.11
124 Hyalite After School Program	59,058.00	51,984.48	7,073.52
125 FEDERAL INDIRECT COST	237,439.51	253,023.68	-15,584.17
127 Emily Dickinson After School Program	67,020.00	59,233.57	7,786.43
131 Morning Star After School Program	65,922.28	53,909.76	12,012.52
132 IDEA Part B	1,262,171.00	1,262,171.00	0.00
133 Indian Ed for All - MT Pro Development	15,000.00	15,000.00	0.00
134 IDEA Preschool	28,171.00	28,171.00	0.00
135 Title II - Part A State Levels	30,000.00	30,000.00	0.00
136 HAWTHORNE KIDS AFTER SCHOOL	46,287.05	38,143.13	8,143.92
138 Title VII, Indian Education	28,908.00	28,908.00	0.00
140 Longfellow After School Program	44,181.00	38,108.70	6,072.30
141 Irving After School Program	44,001.50	36,462.29	7,539.21
143 MDRC RTI Study	1,500.00	3,057.74	-1,557.74
144 Prevention Incentive Funds	44,562.00	32,951.65	11,610.35
145 Trout Unlimited	0.00	535.72	-535.72
147 Title II, Part B Math & Science Partnerships	195,276.72	195,276.72	0.00



Trustees' Financial Summary

FY2012-13

Submit ID: 0350-52411792

16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
148 Quality Schools Lighting Grant	49,094.30	49,094.30	0.00
149 Gifted and Talented	11,607.00	11,607.00	0.00
151 Exxon Mobil - Elementary Schools	1,000.00	10,457.77	-9,457.77
152 Bozeman Friends of Music	7,045.00	4,585.83	2,459.17
153 Title II Part A	304,980.00	304,980.00	0.00
154 Sourdough Lions - Whittier Partnership	985.00	2,344.54	-1,359.54
155 Title I Improving Basic Programs	655,056.00	655,056.00	0.00
156 Whittier Legacy Program	0.00	5,883.72	-5,883.72
158 Hyalite Gardens Grant	300.00	77.84	222.16
165 Longfellow PAC	6,621.13	6,621.13	0.00
166 Irving PAC	4,500.00	4,500.00	0.00
167 Whittier PAC	10,737.69	10,705.03	32.66
169 Morning Star PAC	9,367.99	10,813.67	-1,445.68
170 Emily Dickinson PAC	15,110.71	15,110.71	0.00
172 Sacajawea PAC	6,183.33	6,183.33	0.00
173 Hyalite PAC	10,614.50	10,614.50	0.00
175 Safe Routes to School - Noninfrastructure	16,623.01	16,623.01	0.00
176 NEA Foundation Learning & Leadership	0.00	888.10	-888.10
191 DPHHS MOST Grant - TANF	5,000.00	5,000.00	0.00
195 Title X, Part C, Ed of Homeless Children	5,617.00	5,617.00	0.00
196 SMS Library and Special Projects	21,001.50	3,982.94	17,018.56
197 Title I - Schoolwide	61,943.00	61,943.00	0.00
Total	4,901,562.24	4,645,541.38	256,020.86



Trustees' Financial Summary

FY2012-13

Submit ID: 0350-52411792

16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

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	1,048.30	569.05
5300 Operating Transfers from Other Funds	127,000.00	111,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	128,048.30	111,569.05

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	5,974.83	3,018.73
21XX Support Services - Students		
1XX Personal Services - Salaries	4,256.08	4,706.36
23XX Support Services - General Administration		
1XX Personal Services - Salaries	41,498.25	0.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	43,033.73	0.00
25XX Support Services - Business		
1XX Personal Services - Salaries	4,161.94	53,091.91
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	8,383.83	14,656.66
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	3,866.50	14,143.59
24XX Support Services - School Administration		
1XX Personal Services - Salaries	0.00	1,291.69
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
1XX Personal Services - Salaries	16.33	0.00
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	839.43	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	112,030.92	90,908.94



Trustees' Financial Summary

FY2012-13

Submit ID: 0350-52411792

16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						198,137.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						111,569.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						90,908.94	(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)						218,797.77	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0350-52411792

16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

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
1110 District Tax Levy	202,876.89	199,077.33
1190 Penalties and Interest on Taxes	1,194.06	1,396.94
1510 Interest Earnings	1,128.91	1,254.84
3281 State Technology Aid	23,644.79	24,359.73
3445 State Combined Fund School Block Grant	38,993.72	75,375.08
3447 SB372 Combined Block Grant Reimbursement	0.00	29,005.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	267,838.37	330,469.47

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		
3XX Purchased Professional and Technical Services	18,234.01	3,615.75
6XX Supplies and Materials	325,451.60	136,057.12
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	11,284.12	9,214.90
2XX Personal Services - Employee Benefits	75.25	51.95
222X Educational Media Services		
6XX Supplies and Materials	0.00	42,089.23
24XX Support Services - School Administration		
6XX Supplies and Materials	0.00	5,996.40
25XX Support Services - Business		
3XX Purchased Professional and Technical Services	14,100.00	0.00
5XX Other Purchased Services	0.00	1,495.00
6XX Supplies and Materials	1,409.08	23,096.19
7XX Property and Equipment Acquisition	3,500.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	374,054.06	221,616.54



Trustees' Financial Summary

FY2012-13

Submit ID: 0350-52411792

16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

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

Schedule Of Changes Worksheet

Beginning Fund Balance						113,357.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						330,469.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						221,616.54	(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)						222,210.75	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0350-52411792

16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 50 - Debt Service Fund

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	2,920,293.12	3,965,663.33
1190 Penalties and Interest on Taxes	18,364.44	11,247.05
1510 Interest Earnings	12,025.71	8,648.33
1900 Other Revenue from Local Sources	0.00	1,045,914.25
3120 State Guaranteed Tax Base Aid	0.00	16,443.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,950,683.27	5,047,916.21

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
830 Special Assessments	6,091.36	16,460.76
840 Principal On Debt	2,295,000.00	3,445,000.00
850 Interest on Debt	1,337,202.58	1,669,137.31
860 Agent Fees/Issuance Costs	1,200.00	2,400.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,639,493.94	5,132,998.07

Schedule Of Changes Worksheet

Beginning Fund Balance	77,716.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,047,916.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,132,998.07	(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)	-7,365.79	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0350-52411792

16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

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	0.00	41,111.93
1900 Other Revenue from Local Sources	322,505.26	1,188,250.22
1910 Rentals	317,272.03	185,498.11
1920 Contributions/Donations from Private Sources	3,164.69	0.00
5110 Sale of Bonds	0.00	26,375,000.00
5200 Sale or Compensation for Loss of Assets	537,412.51	2,094,755.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,180,354.49	29,884,615.67

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	23,165.34	144,110.82
8XX Other Expenditures	0.00	260,334.28
222X Educational Media Services		
6XX Supplies and Materials	0.00	8,445.75
24XX Support Services - School Administration		
1XX Personal Services - Salaries	0.00	2,555.64
2XX Personal Services - Employee Benefits	0.00	17.61
6XX Supplies and Materials	0.00	3,340.25
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	210,962.88	233,571.14
2XX Personal Services - Employee Benefits	9,889.35	3,278.30
3XX Purchased Professional and Technical Services	48,568.39	5,501.82
4XX Purchased Property Services	91,101.63	33,421.13
5XX Other Purchased Services	0.43	0.00
6XX Supplies and Materials	570.00	2,588.90
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	932,643.22	15,795,635.65
890 Other Community Services		
33XX Community Services		
8XX Other Expenditures	234,770.09	244,667.67
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,551,671.33	16,737,468.96



Trustees' Financial Summary

FY2012-13

Submit ID: 0350-52411792

16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						-130,149.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						29,884,615.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						16,737,468.96	(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)						13,016,997.38	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0350-52411792

16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

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
1110 District Tax Levy	1,265,295.59	1,223,516.76
1190 Penalties and Interest on Taxes	9,906.07	5,074.18
1510 Interest Earnings	15,084.05	8,824.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,290,285.71	1,237,415.63

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	200,000.00	0.00
3XX Purchased Professional and Technical Services	16,086.32	0.00
6XX Supplies and Materials	3,915.00	8,393.40
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	3,891.27	0.00
3XX Purchased Professional and Technical Services	0.00	33,048.51
4XX Purchased Property Services	139,471.64	170,944.99
6XX Supplies and Materials	13,509.82	27,172.10
7XX Property and Equipment Acquisition	23,861.00	37,259.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	1,009,865.14	709,432.17
52XX Capital Leases or Long Term Notes with Board of Investments		
840 Principal On Debt	292,559.26	314,207.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,703,159.45	1,300,457.97



Trustees' Financial Summary

FY2012-13

Submit ID: 0350-52411792

16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						2,065,050.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,237,415.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,300,457.97	(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)						2,002,008.42	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0350-52411792

16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

74 - Purchasing Internal Service Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	375.86	460.78
1900 Other Revenue from Local Sources	13,070.00	10,062.99
1970 Services Provided Other Funds	749,520.25	760,993.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	762,966.11	771,517.60

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

PRC Program Function Object	2012 Value	2013 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	138,713.47	132,595.46
2XX Personal Services - Employee Benefits	32,193.24	29,693.18
3XX Purchased Professional and Technical Services	1,911.53	1,193.19
4XX Purchased Property Services	162,988.53	180,368.46
5XX Other Purchased Services	177,387.67	176,816.63
6XX Supplies and Materials	225,248.44	274,216.98
7XX Property and Equipment Acquisition	61,857.84	57,442.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	800,300.72	852,325.90

Schedule Of Changes Worksheet

Beginning Fund Balance	457,602.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	771,517.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	852,325.90	(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)	376,794.07	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0350-52411792

16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

78 - Self Insurance Fund - Health

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	8,266.29	5,891.32
1900 Other Revenue from Local Sources	30,396.30	103,088.00
1970 Services Provided Other Funds	5,982,711.16	6,231,575.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,021,373.75	6,340,554.45

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

PRC Program Function Object	2012 Value	2013 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	167,336.41	169,191.97
2XX Personal Services - Employee Benefits	5,528,736.39	4,939,308.19
3XX Purchased Professional and Technical Services	444,207.33	493,230.82
4XX Purchased Property Services	7,168.07	6,723.67
5XX Other Purchased Services	2,540.54	4,570.30
6XX Supplies and Materials	3,351.15	9,331.83
8XX Other Expenditures	6,554.25	1,136.02
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	6,159,894.14	5,623,492.80

Schedule Of Changes Worksheet

Beginning Fund Balance	535,908.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,340,554.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,623,492.80	(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)	1,252,970.06	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0350-52411792

16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 82 - Interlocal Agreement Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	969.12	1,137.37
1950 Services Provided Other School Districts or Coops	658,920.05	743,244.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	659,889.17	744,381.93

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

PRC Program Function Object	2012 Value	2013 Value
280 Special Education - Local and State		
25XX Support Services - Business		
1XX Personal Services - Salaries	83,452.53	85,716.48
2XX Personal Services - Employee Benefits	965.50	989.75
3XX Purchased Professional and Technical Services	0.00	24.48
5XX Other Purchased Services	1,239.62	1,463.93
6XX Supplies and Materials	185.07	39.55
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	573,980.62	655,937.73
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	659,823.34	744,171.92

Schedule Of Changes Worksheet

Beginning Fund Balance	96,018.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	744,381.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	744,171.92	(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)	96,228.86	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0350-52411792

16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

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
1510 Interest Earnings	699.42	596.67
1700 Student Extracurricular Activity Receipts	267,729.30	269,834.42
1900 Other Revenue from Local Sources	84,040.51	56,271.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	352,469.23	326,702.41

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	359,022.14	301,599.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	359,022.14	301,599.95

Schedule Of Changes Worksheet

Beginning Fund Balance	175,258.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	326,702.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	301,599.95	(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)	200,361.08	(4)



Trustees' Financial Summary

FY2012-13

Submit ID: 0350-52411792

16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

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	27.21	24.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	27.21	24.04

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	8,554.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	24.04	(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)	8,578.93	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0350-52411792

16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

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	48,952.39	50,830.61
XX	280 1XXX 112	Certified Teacher Staff Salaries	898,492.54	838,122.83
XX	39X 1XXX 112	Certified Teacher Staff Salaries	169,182.36	177,612.58
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	655,455.20	821,170.51
XX	457 1XXX 112	Certified Teacher Staff Salaries	20,286.44	20,198.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	13,770,562.01	14,222,462.40
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	178,160.34	132,820.33
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	3,555.75	7,331.10
XX	XXX 26XX 41X	Energy Utility Services	436,337.18	412,779.63
XX	XXX 4XXX 710	Land	42,467.23	1,317,344.09
XX	XXX 4XXX 715	Land Improvements	211,306.91	2,492,678.39
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	2,099,946.26	12,708,949.50
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	14,515.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2012-13

Submit ID: 0350-52411792

16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	613,881.57
b. Related Services Block Grant Entitlement	204,613.56
c. Total Entitlements Subject to Reversion	818,495.13

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)]	1,088,598.52
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	3,154,599.07
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%



Trustees' Financial Summary

FY2012-13

Submit ID: 0350-52411792

16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	1,702,712.08	0.00	0.00	0.00	
280	1XXX	2XX	342,865.54	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	2,329.44	0.00	0.00	0.00	
280	1XXX	6XX	4,037.98	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	908,107.54	0.00	0.00	0.00	
280	21XX	2XX	97,163.42	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	1,248.90	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	93,237.19	0.00	0.00	0.00	
280	24XX	2XX	2,896.98	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			3,154,599.07	0.00	0.00	0.00	3,154,599.07

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

FY2012-13

Submit ID: 0350-52411792

16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

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

	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Governmental Activities:*					
Land	3,503,062.23	0.00	1,359,811.32	0.00	4,862,873.55
Land Improvements	3,872,264.56	0.00	605,148.46	0.00	4,477,413.02
Buildings	59,365,818.80	0.00	3,879,464.55	0.00	63,245,283.35
Machinery and Equipment	2,127,294.91	0.00	59,071.00	5,027.00	2,181,338.91
Construction in Progress	3,734,971.69	-3,117,866.81	13,792,414.46	0.00	14,409,519.34
Totals at Historical Cost	72,603,412.19	-3,117,866.81	19,695,909.79	5,027.00	89,176,428.17
Less Accumulated Depreciation For:					
Improvement Accum	1,128,719.58	0.00	208,741.93	0.00	1,337,461.51
Building Accum	11,586,509.21	0.00	1,380,438.98	0.00	12,966,948.19
Machinery and Equipment Accum	1,370,973.82	0.00	84,942.37	5,027.00	1,450,889.19
Total Accumulated Depreciation	14,086,202.61	0.00	1,674,123.28	5,027.00	15,755,298.89
Governmental Activities, Capital Assets, net	58,517,209.58	-3,117,866.81	18,021,786.51	0.00	73,421,129.28
Business-Type Activities:**					
Machinery and Equipment	545,089.31	0.00	11,590.00	0.00	556,679.31
Totals at Historical Cost	545,089.31	0.00	11,590.00	0.00	556,679.31
Less Accumulated Depreciation For:					
Machinery and Equipment Accum	243,661.31	0.00	57,442.00	0.00	301,103.31
Total Accumulated Depreciation	243,661.31	0.00	57,442.00	0.00	301,103.31
Business-type Activities, Capital Assets, net	301,428.00	0.00	-45,852.00	0.00	255,576.00

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

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



Trustees' Financial Summary

FY2012-13

Submit ID: 0350-52411792

16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

Depreciation by Function for FY2013	Governmental	Business-Type	Adjustments
	Activities	Activities	
Instruction (1XXX)	31,080.98	0.00	0.00
Support Services Staff (22XX)	1,542.30	0.00	0.00
Financial Administration (25XX)	21,888.21	0.00	0.00
Operations and Maintenance (26XX)	27,854.21	0.00	0.00
Transportation (27XX)	1,274.50	0.00	0.00
Food Service (31XX)	199.87	0.00	0.00
Enterprise Operations (32XX)	0.00	57,442.00	0.00
Extracurricular (34XX, 35XX)	1,102.30	0.00	0.00
Unallocated	1,589,180.91	0.00	0.00
Total Depreciation for FY2013	1,674,123.28	57,442.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2012-13

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16 Gallatin County
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**** Recalculated ****

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*							
Bonds							
07/30/2012	0.00	10,000,000.00	455,000.00	0.00	9,545,000.00	420,000.00	9,125,000.00
01/10/2013	0.00	16,375,000.00	620,000.00	0.00	15,765,000.00	605,000.00	15,160,000.00
09/22/2009	845,000.00	0.00	845,000.00	0.00	0.00	0.00	0.00
03/09/2006	11,145,000.00	0.00	605,000.00	0.00	10,540,000.00	630,000.00	9,910,000.00
06/27/2007	4,625,000.00	0.00	250,000.00	0.00	4,375,000.00	260,000.00	4,115,000.00
02/07/2008	15,305,000.00	0.00	680,000.00	0.00	14,625,000.00	710,000.00	13,915,000.00
Compensated Absences	2,289,833.44	228,598.65	298,108.26	0.00	2,220,323.83	260,353.29	1,959,970.54
Loans Payable	869,451.00	0.00	292,059.00	55,601.00	521,791.00	176,104.00	345,687.00
Other Post Employment Benefits	229,790.00	257,243.00	160,299.00	0.00	326,734.00	0.00	326,734.00
Other	30,000.00	0.00	3,000.00	0.00	27,000.00	3,000.00	24,000.00
Total Governmental Activity							
Long-Term Liabilities	35,339,074.44	26,860,841.65	4,208,466.26	55,601.00	57,945,848.83	3,064,457.29	54,881,391.54

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.