



Trustees' Financial Summary

FY2012-13

Submit ID: 0351-02561540

16 Gallatin County
0351 Bozeman H S

**** Recalculated ****

Due Dates:

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

County Supt. transmits to the Office of Public Instruction 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.



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Project Reporter Codes

| PRC | Title | Project Type | Project Number | CFDA # |
|-----|---|--------------|------------------|---------|
| 215 | Adult Basic Ed - Federal | FEDERAL | 16-0351-56-13-BG | 84.002 |
| 219 | High School Indian Ed for All OTO | STATE | None | |
| 220 | PSAT Testing | LOCAL | None | |
| 222 | Vending Partnership | LOCAL | None | NA |
| 223 | Vo Ed All Career & Tech Ed Programs | STATE | NONE | State |
| 224 | Bozeman Schools Foundation Grant | LOCAL | NONE | |
| 225 | HS Federal Indirect Costs | LOCAL | | |
| 231 | EL/Civics | FEDERAL | 16-0351-56-13-EL | 84.002 |
| 232 | Graduation Matters MT | STATE | None | NA |
| 233 | Tobacco Free - State | STATE | 13-07-3-31-002-0 | None |
| 234 | ACT Testing Grant | STATE | None | None |
| 235 | Graduation Matters MT Challenge Fund | STATE | None | None |
| 236 | 08-09-10 Tobacco Free - State | STATE | None | NA |
| 237 | MTN School Wellness Minigrant | FEDERAL | None | 10.574 |
| 238 | Vo Ed Carl Perkins Basic Grant | FEDERAL | 16-0351-81-13BG | 84.048A |
| 240 | Healthier US School Challenge | FEDERAL | 16-0351-21-12-HS | 10.574 |
| 242 | Homeless Student Assistance | LOCAL | None | |
| 243 | Br. Alternative Student Assistance | LOCAL | | |
| 244 | MHSA ALL STATE/AA | LOCAL | NONE | |
| 245 | ABE - TANF | FEDERAL | 12-022-61003-0 | 93.558 |
| 246 | Title III Part A English Language Acquisition | FEDERAL | 16-0351-41-13-I | 84.365A |
| 247 | Intro To Engineering | LOCAL | None | None |
| 248 | A2X Credit Recovery | STATE | None | NA |
| 249 | District V Music Festival | LOCAL | NONE | |
| 253 | Adv. Placement | LOCAL | NONE | |
| 254 | Asthma Ed Group Mini-Grant | STATE | None | NA |
| 255 | Quality Schools Lighting Grant | STATE | None | NA |
| 256 | Foundation for Healthy MT | LOCAL | None | None |
| 257 | Behavior - Foundations | LOCAL | None | NA |
| 270 | BHS Student Assistance Fund | LOCAL | None | None |
| 272 | Instructional Coaching Donation | LOCAL | None | None |
| 299 | Adult Basic Ed - State | STATE | 16-0351-56-13-BG | State |



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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) | 1,550,396.95 | 168,187.08 | 173,481.71 | 450,717.51 |
| 02 | Taxes Receivable - Real and Personal (120-149) | 218,635.67 | 10,818.67 | 1,358.59 | |
| 03 | Taxes Receivable - Protested (150-159) | 205,712.84 | 9,564.41 | 1,280.96 | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | 9,568.16 |
| 06 | Other Current Assets (190-210) | 1,127.59 | | | 53,141.02 |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | 4,864.49 | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 1,980,737.54 | 188,570.16 | 176,121.26 | 513,426.69 |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | 243,900.09 | | | 1,151.50 |
| 25 | Deferred Revenue (680) | 424,348.51 | 20,383.08 | 2,639.55 | 53,967.74 |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | 668,248.60 | 20,383.08 | 2,639.55 | 55,119.24 |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | 8,648.98 | | | |
| 48 | Fund Balance for Budget | 1,303,839.96 | 168,187.08 | 173,481.71 | 458,307.45 |
| 52 | TOTAL FUND BALANCE/EQUITY | 1,312,488.94 | 168,187.08 | 173,481.71 | 458,307.45 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 1,980,737.54 | 188,570.16 | 176,121.26 | 513,426.69 |



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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) | -534.81 | 1,250,524.83 | 508,261.69 | 145,237.66 |
| 02 | Taxes Receivable - Real and Personal (120-149) | 237.02 | | | 6,311.55 |
| 03 | Taxes Receivable - Protested (150-159) | 174.98 | | | 5,703.32 |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | 121,535.29 | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | -122.81 | 1,250,524.83 | 629,796.98 | 157,252.53 |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | 232,570.73 | 361.27 | |
| 25 | Deferred Revenue (680) | 412.00 | | 15,725.19 | 12,014.87 |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | 412.00 | 232,570.73 | 16,086.46 | 12,014.87 |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | 20,585.99 | |
| 48 | Fund Balance for Budget | -534.81 | 1,017,954.10 | 593,124.53 | 145,237.66 |
| 52 | TOTAL FUND BALANCE/EQUITY | -534.81 | 1,017,954.10 | 613,710.52 | 145,237.66 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | -122.81 | 1,250,524.83 | 629,796.98 | 157,252.53 |



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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) | 160,118.62 | | | 155,341.71 |
| 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) | 36,810.00 | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 196,928.62 | | | 155,341.71 |
| 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 | 196,928.62 | | | 155,341.71 |
| 52 | TOTAL FUND BALANCE/EQUITY | 196,928.62 | | | 155,341.71 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 196,928.62 | | | 155,341.71 |



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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 | | | | |



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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) | 780,602.91 | | | 34,068.91 |
| 02 | Taxes Receivable - Real and Personal (120-149) | 7,420.36 | | | 138,691.19 |
| 03 | Taxes Receivable - Protested (150-159) | 6,914.11 | | | 90,810.23 |
| 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 | 794,937.38 | | | 263,570.33 |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | 99,861.30 | | | |
| 25 | Deferred Revenue (680) | 14,334.47 | | | 229,501.42 |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | 114,195.77 | | | 229,501.42 |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 38 | Reserve for Endowments (954) | | | | |
| 48 | Fund Balance for Budget | 680,741.61 | | | 34,068.91 |
| 52 | TOTAL FUND BALANCE/EQUITY | 680,741.61 | | | 34,068.91 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 794,937.38 | | | 263,570.33 |



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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) | | 3,489,876.69 | | |
| 02 | Taxes Receivable - Real and Personal (120-149) | | 49,192.81 | | |
| 03 | Taxes Receivable - Protested (150-159) | | 50,877.57 | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 10 | Land and Land Improvements (311-322) | | | | |
| 11 | Buildings and Building Improvements (331 & 332) | | | | |
| 12 | Machinery and Equipment (341 & 342) | | | | |
| 13 | Construction Work in Progress (351) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | 3,589,947.07 | | |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | 23,258.97 | | |
| 25 | Deferred Revenue (680) | | 100,070.38 | | |
| 26 | Other Liabilities (690-699) | | | | |
| 28 | Notes Payable - Noncurrent (720) | | | | |
| 29 | Lease Obligations Payable (730) | | | | |
| 31 | Compensated Absences Payable (760) | | | | |
| 35 | TOTAL LIABILITIES | | 123,329.35 | | |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 41 | Unrestricted Net Assets (940) | | | | |
| 48 | Fund Balance for Budget | | 3,466,617.72 | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | 3,466,617.72 | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | 3,589,947.07 | | |



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| ASSETS, LIABILITIES, AND FUND BALANCE | | Miscellaneous Enterprise Fund (72) | Data Processing Internal Service (73) | Purchasing Internal Service Fund (74) | Central Transportation (75) |
|---------------------------------------|--|------------------------------------|---------------------------------------|---------------------------------------|-----------------------------|
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 10 | Land and Land Improvements (311-322) | | | | |
| 11 | Buildings and Building Improvements (331 & 332) | | | | |
| 12 | Machinery and Equipment (341 & 342) | | | | |
| 13 | Construction Work in Progress (351) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | | | | |
| 26 | Other Liabilities (690-699) | | | | |
| 28 | Notes Payable - Noncurrent (720) | | | | |
| 29 | Lease Obligations Payable (730) | | | | |
| 31 | Compensated Absences Payable (760) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 41 | Unrestricted Net Assets (940) | | | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |



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| ASSETS, LIABILITIES, AND FUND BALANCE | | Instructional Materials Ctr (76) | Miscellaneous Internal Service (77) | Self Insurance Fund - Health (78) | Self Insurance Fund - Liability (79) |
|---------------------------------------|--|----------------------------------|-------------------------------------|-----------------------------------|--------------------------------------|
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 10 | Land and Land Improvements (311-322) | | | | |
| 11 | Buildings and Building Improvements (331 & 332) | | | | |
| 12 | Machinery and Equipment (341 & 342) | | | | |
| 13 | Construction Work in Progress (351) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | | | | |
| 26 | Other Liabilities (690-699) | | | | |
| 28 | Notes Payable - Noncurrent (720) | | | | |
| 29 | Lease Obligations Payable (730) | | | | |
| 31 | Compensated Absences Payable (760) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 38 | Reserve for Endowments (954) | | | | |
| 41 | Unrestricted Net Assets (940) | | | | |
| 48 | Fund Balance for Budget | | | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |



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| ASSETS, LIABILITIES, AND FUND BALANCE | | Private Purpose Trust (spend interest (81)) | Interlocal Agreement Fund (82) | Student Extracurricular (84) | Private Purpose Trust (spend (85)) |
|---------------------------------------|--|---|--------------------------------|------------------------------|------------------------------------|
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 567,641.52 | 363,804.78 | 86,781.94 | 34,972.53 |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | 1,741.19 | | |
| 06 | Other Current Assets (190-210) | | | 108,550.18 | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 567,641.52 | 365,545.97 | 195,332.12 | 34,972.53 |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | 142.00 | |
| 25 | Deferred Revenue (680) | | | | |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | | | 142.00 | |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 38 | Reserve for Endowments (954) | | | | |
| 45 | Assets Held in Trusts | 567,641.52 | 365,545.97 | 195,190.12 | 34,972.53 |
| 52 | TOTAL FUND BALANCE/EQUITY | 567,641.52 | 365,545.97 | 195,190.12 | 34,972.53 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 567,641.52 | 365,545.97 | 195,332.12 | 34,972.53 |



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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 | | | | |



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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: 0351-02561540

16 Gallatin County
0351 Bozeman H S

**** 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

Submit ID: 0351-02561540

16 Gallatin County
0351 Bozeman H S

**** 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 | 6,039,035.78 | 5,940,203.98 |
| 1190 Penalties and Interest on Taxes | 39,050.77 | 25,119.68 |
| 1310 Individual Tuition | 42,238.18 | 14,863.17 |
| 1510 Interest Earnings | 12,150.04 | 10,434.02 |
| 1900 Other Revenue from Local Sources | 3,222.32 | 507.82 |
| 3110 Direct State Aid | 5,153,245.76 | 5,323,642.16 |
| 3111 Quality Educator | 405,936.65 | 392,411.92 |
| 3112 At Risk Student | 27,339.84 | 27,904.46 |
| 3113 Indian Education For All | 38,188.80 | 38,433.60 |
| 3114 American Indian Achievement Gap | 7,600.00 | 9,200.00 |
| 3115 State Spec Ed Allowable Cost Pymt to Districts | 565,307.41 | 499,065.50 |
| 3117 State Tuition for State Placement | 0.00 | 10,472.98 |
| 3120 State Guaranteed Tax Base Aid | 298,021.74 | 448,285.92 |
| 3444 State School Block Grant | 594,071.95 | 645,907.96 |
| 3446 SB372 Block Grant Reimbursement | 0.00 | 42,603.09 |
| 7810 Education Jobs Fund | 6,043.89 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 13,231,453.13 | 13,429,056.26 |

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 | 4,792,077.27 | 5,098,709.20 |
| 2XX Personal Services - Employee Benefits | 617,801.06 | 628,048.61 |
| 3XX Purchased Professional and Technical Services | 105,974.86 | 95,232.00 |
| 4XX Purchased Property Services | 38,654.75 | 42,260.76 |
| 5XX Other Purchased Services | 79,547.53 | 78,464.45 |
| 6XX Supplies and Materials | 330,445.99 | 186,163.15 |
| 8XX Other Expenditures | 12,939.03 | 13,514.93 |
| 21XX Support Services - Students | | |
| 1XX Personal Services - Salaries | 522,366.59 | 589,479.13 |
| 2XX Personal Services - Employee Benefits | 76,611.13 | 79,727.50 |
| 3XX Purchased Professional and Technical Services | 55,614.43 | 58,554.16 |
| 4XX Purchased Property Services | 4,098.38 | 180.00 |
| 5XX Other Purchased Services | 15,061.33 | 16,546.36 |
| 6XX Supplies and Materials | 15,519.40 | 18,299.04 |
| 8XX Other Expenditures | 34.95 | 543.02 |
| 221X Improvement of Instruction Services | | |
| 1XX Personal Services - Salaries | 38,460.54 | 83,113.97 |
| 2XX Personal Services - Employee Benefits | 4,616.08 | 2,867.39 |



Trustees' Financial Summary

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Submit ID: 0351-02561540

16 Gallatin County
0351 Bozeman H S

**** 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 | | | | |
| | | | 3XX Purchased Professional and Technical Services | 2,750.00 | 0.00 |
| | | | 5XX Other Purchased Services | 2,133.10 | 7,824.37 |
| | | | 6XX Supplies and Materials | 4,857.44 | 6,292.25 |
| | | | 8XX Other Expenditures | 0.00 | 569.75 |
| | 222X Educational Media Services | | | | |
| | | | 1XX Personal Services - Salaries | 152,235.24 | 149,247.89 |
| | | | 2XX Personal Services - Employee Benefits | 31,488.93 | 30,355.67 |
| | | | 3XX Purchased Professional and Technical Services | 4,101.13 | 5,100.84 |
| | | | 4XX Purchased Property Services | 0.00 | 105.36 |
| | | | 5XX Other Purchased Services | 3,650.84 | 2,371.97 |
| | | | 6XX Supplies and Materials | 25,008.83 | 22,178.24 |
| | | | 8XX Other Expenditures | 245.00 | 245.00 |
| | 23XX Support Services - General Administration | | | | |
| | | | 1XX Personal Services - Salaries | 312,458.99 | 307,695.42 |
| | | | 2XX Personal Services - Employee Benefits | 12,609.77 | 12,558.05 |
| | | | 3XX Purchased Professional and Technical Services | 20,001.45 | 50,187.33 |
| | | | 4XX Purchased Property Services | 60.00 | 47.99 |
| | | | 5XX Other Purchased Services | 63,815.73 | 80,479.03 |
| | | | 6XX Supplies and Materials | 9,387.46 | 12,702.27 |
| | | | 8XX Other Expenditures | 20,805.01 | 12,774.14 |
| | 24XX Support Services - School Administration | | | | |
| | | | 1XX Personal Services - Salaries | 542,511.20 | 535,984.20 |
| | | | 2XX Personal Services - Employee Benefits | 35,192.82 | 30,394.53 |
| | | | 4XX Purchased Property Services | 628.00 | 697.50 |
| | | | 5XX Other Purchased Services | 10,879.83 | 10,988.05 |
| | | | 6XX Supplies and Materials | 2,808.89 | 862.86 |
| | | | 8XX Other Expenditures | 5,251.44 | 4,887.55 |
| | 25XX Support Services - Business | | | | |
| | | | 1XX Personal Services - Salaries | 342,848.07 | 308,142.74 |
| | | | 2XX Personal Services - Employee Benefits | 18,894.95 | 22,672.84 |
| | | | 3XX Purchased Professional and Technical Services | 55,481.99 | 67,081.29 |
| | | | 4XX Purchased Property Services | 1,557.42 | 0.00 |
| | | | 5XX Other Purchased Services | 2,974.01 | 2,795.38 |
| | | | 6XX Supplies and Materials | 5,297.61 | 3,195.53 |
| | | | 8XX Other Expenditures | 199.50 | 230.00 |
| | 26XX Operation and Maintenance of Plant Services | | | | |
| | | | 1XX Personal Services - Salaries | 740,987.91 | 739,997.92 |
| | | | 2XX Personal Services - Employee Benefits | 186,794.46 | 186,807.65 |
| | | | 3XX Purchased Professional and Technical Services | 6,712.00 | 9,349.31 |
| | | | 4XX Purchased Property Services | 584,111.14 | 624,840.07 |
| | | | 5XX Other Purchased Services | 102,713.76 | 105,918.33 |
| | | | 6XX Supplies and Materials | 81,197.08 | 60,559.88 |
| | | | 8XX Other Expenditures | 1,558.43 | 713.95 |



Trustees' Financial Summary

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16 Gallatin County
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**** 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 | 227.40 |
| | 4XXX Facilities Acquisition and Construction Services | | | | |
| | | | 7XX Property and Equipment Acquisition | 157,003.89 | 7.13 |
| | 280 Special Education - Local and State | | | | |
| | 1XXX Instruction | | | | |
| | | | 1XX Personal Services - Salaries | 748,912.39 | 770,314.14 |
| | | | 2XX Personal Services - Employee Benefits | 136,620.31 | 125,084.96 |
| | | | 4XX Purchased Property Services | 150.50 | 0.00 |
| | | | 5XX Other Purchased Services | 3,092.19 | 4,489.67 |
| | | | 6XX Supplies and Materials | 1,742.79 | 2,783.76 |
| | 21XX Support Services - Students | | | | |
| | | | 1XX Personal Services - Salaries | 167,464.21 | 164,810.60 |
| | | | 2XX Personal Services - Employee Benefits | 10,026.19 | 11,511.56 |
| | 24XX Support Services - School Administration | | | | |
| | | | 1XX Personal Services - Salaries | 106,591.71 | 107,370.53 |
| | | | 2XX Personal Services - Employee Benefits | 11,166.46 | 9,498.39 |
| | 35XX Extracurricular - Athletics | | | | |
| | | | 1XX Personal Services - Salaries | 2,173.33 | 4,412.69 |
| | 360 State Gifted & Talented Reimbursement | | | | |
| | 1XXX Instruction | | | | |
| | | | 1XX Personal Services - Salaries | 272.94 | 440.20 |
| | | | 3XX Purchased Professional and Technical Services | 0.00 | 1,019.60 |
| | | | 5XX Other Purchased Services | 6,250.82 | 4,779.50 |
| | | | 6XX Supplies and Materials | 7,190.64 | 9,309.20 |
| | | | 8XX Other Expenditures | 0.00 | 777.41 |
| | 365 Indian Education for All - OTO & Ongoing | | | | |
| | 222X Educational Media Services | | | | |
| | | | 1XX Personal Services - Salaries | 38,500.00 | 38,433.60 |
| | 390 State Career & Technical Ed Entitlement - Undistributed | | | | |
| | 1XXX Instruction | | | | |
| | | | 1XX Personal Services - Salaries | 701,128.77 | 725,567.08 |
| | | | 2XX Personal Services - Employee Benefits | 82,869.39 | 80,052.38 |
| | | | 3XX Purchased Professional and Technical Services | 0.00 | 1,371.27 |
| | | | 4XX Purchased Property Services | 3,443.18 | 6,328.16 |
| | | | 5XX Other Purchased Services | 14,243.73 | 8,196.08 |
| | | | 6XX Supplies and Materials | 69,052.03 | 62,217.00 |
| | | | 8XX Other Expenditures | 50.95 | 137.60 |
| | 34XX Extracurricular - Activities | | | | |
| | | | 1XX Personal Services - Salaries | 9,588.91 | 10,091.16 |
| | | | 5XX Other Purchased Services | 90.98 | 0.00 |



Trustees' Financial Summary

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16 Gallatin County
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**** 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 |
|--|--|---|---|---------------|---------------|
| | 710 School Sponsored Extracurricular Activities | | | | |
| | | 34XX Extracurricular - Activities | | | |
| | | | 1XX Personal Services - Salaries | 89,988.58 | 80,222.15 |
| | | | 2XX Personal Services - Employee Benefits | 719.82 | 545.46 |
| | | | 3XX Purchased Professional and Technical Services | 3,872.11 | 2,046.32 |
| | | | 5XX Other Purchased Services | 18,780.97 | 30,532.25 |
| | | | 6XX Supplies and Materials | 1,717.73 | 1,550.47 |
| | | | 8XX Other Expenditures | 0.00 | 135.00 |
| | 720 School Sponsored Athletics | | | | |
| | | 35XX Extracurricular - Athletics | | | |
| | | | 1XX Personal Services - Salaries | 424,656.86 | 443,816.48 |
| | | | 2XX Personal Services - Employee Benefits | 12,685.85 | 13,339.99 |
| | | | 4XX Purchased Property Services | 4,833.00 | 4,923.00 |
| | | | 5XX Other Purchased Services | 97,833.00 | 69,833.00 |
| | 840 Custody and Child Care Services | | | | |
| | | 33XX Community Services | | | |
| | | | 1XX Personal Services - Salaries | 61,757.61 | 0.00 |
| | 920 Enterprise or Internal Service Programs | | | | |
| | | 32XX Enterprise Services | | | |
| | | | 1XX Personal Services - Salaries | 16,912.80 | 6,824.03 |
| | | | 2XX Personal Services - Employee Benefits | 4,744.72 | 1,753.36 |
| | 999 Undistributed | | | | |
| | | 61XX Operating Transfers to Other Funds | | | |
| | | | 910 Operating Transfers to Other Funds | 65,000.00 | 76,000.00 |
| | | 62XX Resources Transferred to Other School Districts or Cooperatives | | | |
| | | | 920 Resources Transferred to Other School Districts or Cooperatives | 26,414.00 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 13,211,576.11 | 13,289,311.40 |



Trustees' Financial Summary

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16 Gallatin County
0351 Bozeman H S

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

Schedule Of Changes Worksheet

| | | | | | | | |
|--|----------|----------------|----------|------|--|---------------|-----|
| Beginning Fund Balance | | | | | | 1,172,438.02 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 13,429,056.26 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 13,289,311.40 | (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 | 8,648.98 | Less Last Year | 8,342.92 | (4b) | | 306.06 | |
| | | | | | | 306.06 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 1,312,488.94 | (5) |



Trustees' Financial Summary

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**** 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 | 273,395.89 | 267,529.04 |
| 1190 Penalties and Interest on Taxes | 2,517.89 | 1,323.91 |
| 1410 Individual Transportation Fees | 2,145.00 | 1,420.00 |
| 1420 Trans Fees from Other Schl Dists Within State | 43,183.00 | 45,160.00 |
| 1510 Interest Earnings | 1,651.29 | 554.40 |
| 2220 County On-Schedule Trans Reimb | 100,189.14 | 86,967.29 |
| 3210 State On-Schedule Trans Reimb | 100,189.14 | 86,967.29 |
| 3444 State School Block Grant | 13,516.46 | 15,783.97 |
| 3446 SB372 Block Grant Reimbursement | 0.00 | 1,863.63 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 536,787.81 | 507,569.53 |

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 | 42,929.14 | 58,105.46 |
| 2XX Personal Services - Employee Benefits | 902.92 | 1,266.93 |
| 27XX Student Transportation Services | | |
| 1XX Personal Services - Salaries | 25,961.93 | 26,565.78 |
| 2XX Personal Services - Employee Benefits | 296.40 | 306.72 |
| 3XX Purchased Professional and Technical Services | 4,265.00 | 3,280.00 |
| 4XX Purchased Property Services | 7,399.52 | 3,394.67 |
| 5XX Other Purchased Services | 463,343.16 | 440,112.64 |
| 6XX Supplies and Materials | 81.90 | 0.00 |
| 280 Special Education - Local and State | | |
| 27XX Student Transportation Services | | |
| 5XX Other Purchased Services | 53,170.62 | 36,792.74 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 598,350.59 | 569,824.94 |



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

| | | | | | | | |
|--|------|----------------|------|------|--|------------|-----|
| Beginning Fund Balance | | | | | | 230,442.49 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 507,569.53 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 569,824.94 | (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) | | | | | | 168,187.08 | (5) |



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

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

| PRC Revenue | 2012 Value | 2013 Value |
|--|------------------|------------------|
| 1110 District Tax Levy | 39,811.07 | 40,063.43 |
| 1190 Penalties and Interest on Taxes | 143.76 | 133.76 |
| 1510 Interest Earnings | 421.48 | 496.70 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | <u>40,376.31</u> | <u>40,693.89</u> |

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: | <u>0.00</u> | <u>0.00</u> |

Schedule Of Changes Worksheet

| | | | |
|--|------|------------|------|
| Beginning Fund Balance | | 132,787.82 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | 40,693.89 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | 0.00 | (3) |
| Increase/Decrease of Reserve for Inventories | | | |
| This Year | 0.00 | | |
| Less Last Year | 0.00 | | (4a) |
| | | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | |
| This Year | 0.00 | | |
| Less Last Year | 0.00 | | (4b) |
| | | | |
| | | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | 173,481.71 | (5) |



Trustees' Financial Summary

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**** Recalculated ****

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

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

| PRC Revenue | 2012 Value | 2013 Value |
|--|--------------|--------------|
| 1510 Interest Earnings | 2,567.85 | 2,543.40 |
| 1611 National School Lunch Program | 592,165.35 | 598,574.15 |
| 1612 School Breakfast Program | 10,302.75 | 12,462.50 |
| 1621 Lunch Sales | 9,082.00 | 10,690.55 |
| 1623 Milk Sales | 40,439.77 | 35,854.20 |
| 1630 Catering Sales | 101,961.00 | 72,162.01 |
| 1632 Daily Adult Sales | 17,402.50 | 20,706.90 |
| 1634 Daily Ala Carte Sales | 387,642.44 | 380,584.53 |
| 1900 Other Revenue from Local Sources | 9,626.19 | 16,667.50 |
| 3220 State Food Services Match | 0.00 | 11,060.55 |
| 4550 Federal Child Nutrition | 643,256.23 | 674,025.44 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 1,814,446.08 | 1,835,331.73 |

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

| PRC Program Function Object | 2012 Value | 2013 Value |
|--|--------------|--------------|
| 910 Food Services | | |
| 31XX Food Services | | |
| 1XX Personal Services - Salaries | 721,179.52 | 757,219.25 |
| 2XX Personal Services - Employee Benefits | 177,513.62 | 181,461.06 |
| 3XX Purchased Professional and Technical Services | 9,270.00 | 130.00 |
| 4XX Purchased Property Services | 28,543.25 | 25,450.88 |
| 5XX Other Purchased Services | 11,096.41 | 9,847.32 |
| 6XX Supplies and Materials | 732,440.21 | 747,688.97 |
| 7XX Property and Equipment Acquisition | 41,995.00 | 43,774.00 |
| 8XX Other Expenditures | 4,270.64 | 3,724.85 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 1,726,308.65 | 1,769,296.33 |



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Schedule Of Changes Worksheet

| | | | | | | | |
|--|------|----------------|------|------|--|--------------|-----|
| Beginning Fund Balance | | | | | | 392,272.05 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 1,835,331.73 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 1,769,296.33 | (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) | | | | | | 458,307.45 | (5) |



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

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

| PRC Revenue | 2012 Value | 2013 Value |
|--|-----------------|-----------------|
| 1110 District Tax Levy | 4,669.04 | 5,903.68 |
| 1190 Penalties and Interest on Taxes | 35.22 | 14.11 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | <u>4,704.26</u> | <u>5,917.79</u> |

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

| PRC Program Function Object | 2012 Value | 2013 Value |
|--|-----------------|-----------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 1XXX Instruction | | |
| 5XX Other Purchased Services | 4,363.00 | 6,294.40 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | <u>4,363.00</u> | <u>6,294.40</u> |

Schedule Of Changes Worksheet

| | | |
|--|----------|----------|
| Beginning Fund Balance | -158.20 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 5,917.79 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 6,294.40 | (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) | -534.81 | (5) |



Trustees' Financial Summary

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**** 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 | 7,905.99 | 5,223.26 |
| 1900 Other Revenue from Local Sources | 0.00 | 12.30 |
| 2240 County Retirement Distribution | 1,635,242.80 | 1,737,607.64 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 1,643,148.79 | 1,742,843.20 |

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

| PRC Program Function Object | 2012 Value | 2013 Value |
|--|------------|------------|
| 180 Summer School | | |
| 1XXX Instruction | | |
| 2XX Personal Services - Employee Benefits | 123.66 | 286.68 |
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 1XXX Instruction | | |
| 2XX Personal Services - Employee Benefits | 768,778.75 | 861,761.28 |
| 21XX Support Services - Students | | |
| 2XX Personal Services - Employee Benefits | 76,976.69 | 88,261.03 |
| 221X Improvement of Instruction Services | | |
| 2XX Personal Services - Employee Benefits | 6,462.42 | 20,977.21 |
| 222X Educational Media Services | | |
| 2XX Personal Services - Employee Benefits | 28,375.31 | 27,708.25 |
| 23XX Support Services - General Administration | | |
| 2XX Personal Services - Employee Benefits | 69,426.75 | 41,989.93 |
| 24XX Support Services - School Administration | | |
| 2XX Personal Services - Employee Benefits | 85,794.29 | 82,761.45 |
| 25XX Support Services - Business | | |
| 2XX Personal Services - Employee Benefits | 51,132.50 | 51,404.38 |
| 26XX Operation and Maintenance of Plant Services | | |
| 2XX Personal Services - Employee Benefits | 104,629.60 | 100,972.76 |
| 27XX Student Transportation Services | | |
| 2XX Personal Services - Employee Benefits | 3,816.48 | 3,910.79 |
| 280 Special Education - Local and State | | |
| 1XXX Instruction | | |
| 2XX Personal Services - Employee Benefits | 114,924.46 | 134,455.32 |
| 21XX Support Services - Students | | |
| 2XX Personal Services - Employee Benefits | 21,829.94 | 21,747.69 |
| 24XX Support Services - School Administration | | |
| 2XX Personal Services - Employee Benefits | 15,251.68 | 15,592.79 |
| 390 State Career & Technical Ed Entitlement - Undistributed | | |
| 1XXX Instruction | | |



Trustees' Financial Summary

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**** 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 |
|--|--|--|---|--------------|--------------|
| | 390 State Career & Technical Ed Entitlement - Undistributed | | | | |
| | | 1XXX Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 106,192.08 | 126,954.18 |
| | 610 Adult Continuing Education Programs | | | | |
| | | 1XXX Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 5,699.99 | 4,609.32 |
| | | 21XX Support Services - Students | | | |
| | | | 2XX Personal Services - Employee Benefits | 196.92 | 181.75 |
| | | 24XX Support Services - School Administration | | | |
| | | | 2XX Personal Services - Employee Benefits | 17,204.50 | 18,769.37 |
| | 710 School Sponsored Extracurricular Activities | | | | |
| | | 34XX Extracurricular - Activities | | | |
| | | | 2XX Personal Services - Employee Benefits | 2,967.73 | 3,108.39 |
| | 720 School Sponsored Athletics | | | | |
| | | 35XX Extracurricular - Athletics | | | |
| | | | 2XX Personal Services - Employee Benefits | 45,175.02 | 47,330.54 |
| | 840 Custody and Child Care Services | | | | |
| | | 33XX Community Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 29,929.66 | 8.80 |
| | 910 Food Services | | | | |
| | | 31XX Food Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 99,728.23 | 105,082.68 |
| | 920 Enterprise or Internal Service Programs | | | | |
| | | 32XX Enterprise Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 4,396.97 | 2,906.87 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 1,659,013.63 | 1,760,781.46 |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Schedule Of Changes Worksheet

| | | | | | | | |
|--|------|----------------|------|------|--|--------------|-----|
| Beginning Fund Balance | | | | | | 1,035,892.36 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 1,742,843.20 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 1,760,781.46 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | | 0.00 | |
| | | | | | | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 1,017,954.10 | (5) |



Trustees' Financial Summary

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**** 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 |
|---|-------------------|
| 215 Adult Basic Ed - Federal | |
| 4540 Adult Basic & Literacy Education (ABLE) | 94,050.00 |
| 220 PSAT Testing | |
| 1900 Other Revenue from Local Sources | 5,220.00 |
| 222 Vending Partnership | |
| 1900 Other Revenue from Local Sources | 5,102.50 |
| 223 Vo Ed All Career & Tech Ed Programs | |
| 3900 State Career & Technical Ed Entitlement | 27,938.00 |
| 224 Bozeman Schools Foundation Grant | |
| 1900 Other Revenue from Local Sources | 37,075.84 |
| 225 HS Federal Indirect Costs | |
| 1510 Interest Earnings | 617.46 |
| 3290 State - Other State Grants | 30.92 |
| 4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements | 12,486.00 |
| 225 Subtotal | 13,134.38 |
| 231 EL/Civics | |
| 4540 Adult Basic & Literacy Education (ABLE) | 12,630.00 |
| 232 Graduation Matters MT | |
| 3240 Graduation Matters Montana | 5,000.00 |
| 233 Tobacco Free - State | |
| 3290 State - Other State Grants | 73,542.00 |
| 234 ACT Testing Grant | |
| 3290 State - Other State Grants | 1,271.00 |
| 235 Graduation Matters MT Challenge Fund | |
| 3240 Graduation Matters Montana | 182.71 |
| 237 MTN School Wellness Minigrant | |
| 4650 Federal Miscellaneous Grants from OPI | 47.10 |
| 238 Vo Ed Carl Perkins Basic Grant | |
| 4510 Carl Perkins (Federal Vo-Ed) - Basic Grant | 93,207.00 |
| 240 Healthier US School Challenge | |
| 4650 Federal Miscellaneous Grants from OPI | 500.00 |
| 242 Homeless Student Assistance | |
| 1900 Other Revenue from Local Sources | 1,697.58 |
| 1920 Contributions/Donations from Private Sources | 2,800.00 |
| 242 Subtotal | 4,497.58 |
| 243 Br. Alternative Student Assistance | |
| 1920 Contributions/Donations from Private Sources | 600.00 |
| 244 MHSA ALL STATE/AA | |



Trustees' Financial Summary

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**** 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 |
|--|-------------------|
| 244 MHSA ALL STATE/AA | |
| 1900 Other Revenue from Local Sources | 3,851.02 |
| 245 ABE - TANF | |
| 4700 Federal Miscellaneous Grants from other State Agencies | 20,000.00 |
| 246 Title III Part A English Language Acquisition | |
| 4320 Title III, Part A, English Language Acquisition & Language Enhancement | 17,000.00 |
| 248 A2X Credit Recovery | |
| 3290 State - Other State Grants | 103,480.00 |
| 249 District V Music Festival | |
| 1900 Other Revenue from Local Sources | 270.62 |
| 253 Adv. Placement | |
| 1900 Other Revenue from Local Sources | 80,153.00 |
| 254 Asthma Ed Group Mini-Grant | |
| 3290 State - Other State Grants | 295.00 |
| 255 Quality Schools Lighting Grant | |
| 3720 Quality Schools Facility Grant Program | 74,295.10 |
| 257 Behavior - Foundations | |
| 1900 Other Revenue from Local Sources | 500.00 |
| 272 Instructional Coaching Donation | |
| 1510 Interest Earnings | 837.03 |
| 299 Adult Basic Ed - State | |
| 3620 State Adult Basic & Literacy Education | 49,972.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 724,651.88 |

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

| PRC Program Function Object | 2013 Value |
|---|-------------------|
| 215 Adult Basic Ed - Federal | |
| 454 Adult Basic & Literacy Education (ABLE) | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 63,661.53 |
| 2XX Personal Services - Employee Benefits | 20,042.35 |
| 5XX Other Purchased Services | 1,503.00 |
| 6XX Supplies and Materials | 4,147.18 |
| 8XX Other Expenditures | 210.00 |
| 21XX Support Services - Students | |
| 5XX Other Purchased Services | 6.94 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

| PRC | Program | Function | Object | 2013 Value |
|-----|-------------------------------------|--|---|------------|
| 215 | Adult Basic Ed - Federal | | | |
| | 454 | Adult Basic & Literacy Education (ABLE) | | |
| | | 62XX | Resources Transferred to Other School Districts or Cooperatives | |
| | | | 940 Indirect Costs | 4,479.00 |
| | | 215 | Subtotal | 94,050.00 |
| 219 | High School Indian Ed for All OTO | | | |
| | 365 | Indian Education for All - OTO & Ongoing | | |
| | | 1XXX | Instruction | |
| | | | 1XX Personal Services - Salaries | 279.00 |
| | | | 3XX Purchased Professional and Technical Services | 2,000.00 |
| | | | 6XX Supplies and Materials | 266.25 |
| | | 221X | Improvement of Instruction Services | |
| | | | 5XX Other Purchased Services | 446.68 |
| | | 219 | Subtotal | 2,991.93 |
| 220 | PSAT Testing | | | |
| | 1XX | Regular Education Programs - Elementary/Secondary | | |
| | | 21XX | Support Services - Students | |
| | | | 4XX Purchased Property Services | 964.00 |
| | | | 6XX Supplies and Materials | 3,780.00 |
| | | 220 | Subtotal | 4,744.00 |
| 222 | Vending Partnership | | | |
| | 1XX | Regular Education Programs - Elementary/Secondary | | |
| | | 1XXX | Instruction | |
| | | | 8XX Other Expenditures | 946.90 |
| 223 | Vo Ed All Career & Tech Ed Programs | | | |
| | 392 | State Career & Technical Ed Entitlement - Business | | |
| | | 1XXX | Instruction | |
| | | | 6XX Supplies and Materials | 7,589.00 |
| | 393 | State Career & Technical Ed Entitlement - Health Occupations | | |
| | | 1XXX | Instruction | |
| | | | 6XX Supplies and Materials | 4,669.00 |
| | 394 | State Career & Technical Ed Entitlement - Family & Consumer Sciences | | |
| | | 1XXX | Instruction | |
| | | | 5XX Other Purchased Services | 662.08 |
| | | | 6XX Supplies and Materials | 3,984.92 |
| | 397 | State Career & Technical Ed Entitlement - Trades & Industry | | |
| | | 1XXX | Instruction | |
| | | | 4XX Purchased Property Services | 81.00 |
| | | | 5XX Other Purchased Services | 389.22 |
| | | | 6XX Supplies and Materials | 10,562.78 |



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

| PRC Program Function Object | 2013 Value |
|--|------------|
| 223 Vo Ed All Career & Tech Ed Programs | |
| 223 Subtotal | 27,938.00 |
| 224 Bozeman Schools Foundation Grant | |
| 1XX Regular Education Programs - Elementary/Secondary | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 137.74 |
| 2XX Personal Services - Employee Benefits | 0.95 |
| 3XX Purchased Professional and Technical Services | 210.00 |
| 5XX Other Purchased Services | 8,407.20 |
| 6XX Supplies and Materials | 27,171.11 |
| 224 Subtotal | 35,927.00 |
| 225 HS Federal Indirect Costs | |
| 329 State Miscellaneous Grants | |
| 221X Improvement of Instruction Services | |
| 8XX Other Expenditures | 30.92 |
| 231 EL/Civics | |
| 454 Adult Basic & Literacy Education (ABLE) | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 9,130.77 |
| 2XX Personal Services - Employee Benefits | 2,774.89 |
| 5XX Other Purchased Services | 122.34 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | |
| 940 Indirect Costs | 602.00 |
| 231 Subtotal | 12,630.00 |
| 232 Graduation Matters MT | |
| 324 Graduation Matters Montana | |
| 21XX Support Services - Students | |
| 3XX Purchased Professional and Technical Services | 5,000.00 |
| 233 Tobacco Free - State | |
| 329 State Miscellaneous Grants | |
| 21XX Support Services - Students | |
| 1XX Personal Services - Salaries | 63,269.09 |
| 2XX Personal Services - Employee Benefits | 738.36 |
| 5XX Other Purchased Services | 4,126.93 |
| 6XX Supplies and Materials | 1,570.62 |
| 8XX Other Expenditures | 50.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | |
| 940 Indirect Costs | 3,787.00 |
| 233 Subtotal | 73,542.00 |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

| PRC Program Function Object | 2013 Value |
|---|------------|
| 234 ACT Testing Grant | |
| 329 State Miscellaneous Grants | |
| 21XX Support Services - Students | |
| 1XX Personal Services - Salaries | 848.00 |
| 2XX Personal Services - Employee Benefits | 77.44 |
| 5XX Other Purchased Services | 70.79 |
| 6XX Supplies and Materials | 274.77 |
| | 1,271.00 |
| 234 Subtotal | |
| 235 Graduation Matters MT Challenge Fund | |
| 324 Graduation Matters Montana | |
| 1XXX Instruction | |
| 6XX Supplies and Materials | 182.71 |
| 236 08-09-10 Tobacco Free - State | |
| 329 State Miscellaneous Grants | |
| 21XX Support Services - Students | |
| 5XX Other Purchased Services | 354.58 |
| 6XX Supplies and Materials | 1,100.14 |
| | 1,454.72 |
| 236 Subtotal | |
| 237 MTN School Wellness Minigrant | |
| 465 Federal Miscellaneous Grants from OPI | |
| 21XX Support Services - Students | |
| 6XX Supplies and Materials | 47.10 |
| 238 Vo Ed Carl Perkins Basic Grant | |
| 451 Carl Perkins (Federal Vo-Ed) - Basic Grant | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 30,337.50 |
| 2XX Personal Services - Employee Benefits | 4,878.78 |
| 5XX Other Purchased Services | 17,640.97 |
| 6XX Supplies and Materials | 15,664.75 |
| 7XX Property and Equipment Acquisition | 21,400.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | |
| 940 Indirect Costs | 3,285.00 |
| | 93,207.00 |
| 238 Subtotal | |
| 240 Healthier US School Challenge | |
| 465 Federal Miscellaneous Grants from OPI | |
| 1XXX Instruction | |
| 6XX Supplies and Materials | 500.00 |
| 242 Homeless Student Assistance | |
| 1XX Regular Education Programs - Elementary/Secondary | |
| 21XX Support Services - Students | |



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

| PRC Program Function Object | 2013 Value |
|---|------------|
| 242 Homeless Student Assistance | |
| 1XX Regular Education Programs - Elementary/Secondary | |
| 21XX Support Services - Students | |
| 5XX Other Purchased Services | 61.00 |
| 6XX Supplies and Materials | 76.43 |
| 8XX Other Expenditures | 3,903.23 |
| 242 Subtotal | 4,040.66 |
| 244 MHSA ALL STATE/AA | |
| 1XX Regular Education Programs - Elementary/Secondary | |
| 1XXX Instruction | |
| 3XX Purchased Professional and Technical Services | 388.98 |
| 5XX Other Purchased Services | 1,843.05 |
| 6XX Supplies and Materials | 822.99 |
| 8XX Other Expenditures | 548.00 |
| 24XX Support Services - School Administration | |
| 6XX Supplies and Materials | 248.00 |
| 244 Subtotal | 3,851.02 |
| 245 ABE - TANF | |
| 470 Federal Miscellaneous Grants from other State Agencies | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 10,018.46 |
| 2XX Personal Services - Employee Benefits | 1,616.53 |
| 6XX Supplies and Materials | 8,365.01 |
| 245 Subtotal | 20,000.00 |
| 246 Title III Part A English Language Acquisition | |
| 432 Title III, Part A, English Language Acquisition & Language Enhancement | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 7,035.02 |
| 2XX Personal Services - Employee Benefits | 4,896.13 |
| 5XX Other Purchased Services | 2,018.59 |
| 6XX Supplies and Materials | 43.00 |
| 221X Improvement of Instruction Services | |
| 1XX Personal Services - Salaries | 2,044.47 |
| 2XX Personal Services - Employee Benefits | 629.79 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | |
| 940 Indirect Costs | 333.00 |
| 246 Subtotal | 17,000.00 |
| 247 Intro To Engineering | |
| 390 State Career & Technical Ed Entitlement - Undistributed | |
| 1XXX Instruction | |



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

| PRC Program Function Object | 2013 Value |
|--|------------|
| 247 Intro To Engineering | |
| 390 State Career & Technical Ed Entitlement - Undistributed | |
| 1XXX Instruction | |
| 6XX Supplies and Materials | 41.22 |
| 248 A2X Credit Recovery | |
| 329 State Miscellaneous Grants | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 73,244.01 |
| 2XX Personal Services - Employee Benefits | 7,819.59 |
| 5XX Other Purchased Services | 311.86 |
| 248 Subtotal | 81,375.46 |
| 249 District V Music Festival | |
| 1XX Regular Education Programs - Elementary/Secondary | |
| 1XXX Instruction | |
| 5XX Other Purchased Services | 270.62 |
| 253 Adv. Placement | |
| 1XX Regular Education Programs - Elementary/Secondary | |
| 21XX Support Services - Students | |
| 1XX Personal Services - Salaries | 8,854.93 |
| 2XX Personal Services - Employee Benefits | 61.13 |
| 3XX Purchased Professional and Technical Services | 173.60 |
| 6XX Supplies and Materials | 70,668.00 |
| 253 Subtotal | 79,757.66 |
| 254 Asthma Ed Group Mini-Grant | |
| 329 State Miscellaneous Grants | |
| 21XX Support Services - Students | |
| 5XX Other Purchased Services | 295.00 |
| 255 Quality Schools Lighting Grant | |
| 372 Quality Schools Facility Grant Program | |
| 4XXX Facilities Acquisition and Construction Services | |
| 7XX Property and Equipment Acquisition | 74,295.10 |
| 256 Foundation for Healthy MT | |
| 1XX Regular Education Programs - Elementary/Secondary | |
| 1XXX Instruction | |
| 5XX Other Purchased Services | 1,938.30 |
| 6XX Supplies and Materials | 3,646.39 |
| 256 Subtotal | 5,584.69 |
| 257 Behavior - Foundations | |
| 1XX Regular Education Programs - Elementary/Secondary | |
| 21XX Support Services - Students | |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

| PRC Program Function Object | 2013 Value |
|--|------------|
| 257 Behavior - Foundations | |
| 1XX Regular Education Programs - Elementary/Secondary | |
| 21XX Support Services - Students | |
| 5XX Other Purchased Services | 18.75 |
| 6XX Supplies and Materials | 198.61 |
| | 217.36 |
| 257 Subtotal | 217.36 |
| 270 BHS Student Assistance Fund | |
| 1XX Regular Education Programs - Elementary/Secondary | |
| 21XX Support Services - Students | |
| 3XX Purchased Professional and Technical Services | 505.50 |
| 5XX Other Purchased Services | 513.00 |
| | 1,018.50 |
| 270 Subtotal | 1,018.50 |
| 272 Instructional Coaching Donation | |
| 1XX Regular Education Programs - Elementary/Secondary | |
| 221X Improvement of Instruction Services | |
| 1XX Personal Services - Salaries | 55,223.24 |
| 2XX Personal Services - Employee Benefits | 10,130.42 |
| 5XX Other Purchased Services | 12.04 |
| | 65,365.70 |
| 272 Subtotal | 65,365.70 |
| 299 Adult Basic Ed - State | |
| 362 State Adult Basic & Literacy Education | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 34,860.67 |
| 2XX Personal Services - Employee Benefits | 545.04 |
| 5XX Other Purchased Services | 2,269.85 |
| 21XX Support Services - Students | |
| 1XX Personal Services - Salaries | 6,218.32 |
| 2XX Personal Services - Employee Benefits | 1,844.29 |
| 221X Improvement of Instruction Services | |
| 5XX Other Purchased Services | 4,233.83 |
| | 49,972.00 |
| 299 Subtotal | 49,972.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 757,548.27 |



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

| | | | | | | |
|--|-----------|----------------|----------|------|------------|-----|
| Beginning Fund Balance | | | | | 629,914.07 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 724,651.88 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 757,548.27 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| This Year | 20,585.99 | Less Last Year | 3,893.15 | (4b) | 16,692.84 | |
| | | | | | 16,692.84 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 613,710.52 | (5) |

Project Reporter Summaries

| Project Reporter | Revenues | Expenditures | Difference |
|---|-----------|--------------|------------|
| 215 Adult Basic Ed - Federal | 94,050.00 | 94,050.00 | 0.00 |
| 219 High School Indian Ed for All OTO | 0.00 | 2,991.93 | -2,991.93 |
| 220 PSAT Testing | 5,220.00 | 4,744.00 | 476.00 |
| 222 Vending Partnership | 5,102.50 | 946.90 | 4,155.60 |
| 223 Vo Ed All Career & Tech Ed Programs | 27,938.00 | 27,938.00 | 0.00 |
| 224 Bozeman Schools Foundation Grant | 37,075.84 | 35,927.00 | 1,148.84 |
| 225 HS Federal Indirect Costs | 13,134.38 | 30.92 | 13,103.46 |
| 231 EL/Civics | 12,630.00 | 12,630.00 | 0.00 |
| 232 Graduation Matters MT | 5,000.00 | 5,000.00 | 0.00 |
| 233 Tobacco Free - State | 73,542.00 | 73,542.00 | 0.00 |
| 234 ACT Testing Grant | 1,271.00 | 1,271.00 | 0.00 |
| 235 Graduation Matters MT Challenge Fund | 182.71 | 182.71 | 0.00 |
| 236 08-09-10 Tobacco Free - State | 0.00 | 1,454.72 | -1,454.72 |
| 237 MTN School Wellness Minigrant | 47.10 | 47.10 | 0.00 |
| 238 Vo Ed Carl Perkins Basic Grant | 93,207.00 | 93,207.00 | 0.00 |
| 240 Healthier US School Challenge | 500.00 | 500.00 | 0.00 |
| 242 Homeless Student Assistance | 4,497.58 | 4,040.66 | 456.92 |
| 243 Br. Alternative Student Assistance | 600.00 | 0.00 | 600.00 |
| 244 MHSA ALL STATE/AA | 3,851.02 | 3,851.02 | 0.00 |
| 245 ABE - TANF | 20,000.00 | 20,000.00 | 0.00 |
| 246 Title III Part A English Language Acquisition | 17,000.00 | 17,000.00 | 0.00 |
| 247 Intro To Engineering | 0.00 | 41.22 | -41.22 |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

| Project Reporter | Revenues | Expenditures | Difference |
|-------------------------------------|-------------------|-------------------|-------------------|
| 248 A2X Credit Recovery | 103,480.00 | 81,375.46 | 22,104.54 |
| 249 District V Music Festival | 270.62 | 270.62 | 0.00 |
| 253 Adv. Placement | 80,153.00 | 79,757.66 | 395.34 |
| 254 Asthma Ed Group Mini-Grant | 295.00 | 295.00 | 0.00 |
| 255 Quality Schools Lighting Grant | 74,295.10 | 74,295.10 | 0.00 |
| 256 Foundation for Healthy MT | 0.00 | 5,584.69 | -5,584.69 |
| 257 Behavior - Foundations | 500.00 | 217.36 | 282.64 |
| 270 BHS Student Assistance Fund | 0.00 | 1,018.50 | -1,018.50 |
| 272 Instructional Coaching Donation | 837.03 | 65,365.70 | -64,528.67 |
| 299 Adult Basic Ed - State | 49,972.00 | 49,972.00 | 0.00 |
| Total | 724,651.88 | 757,548.27 | -32,896.39 |



Trustees' Financial Summary

FY2012-13

Submit ID: 0351-02561540

16 Gallatin County
0351 Bozeman H S

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

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

| PRC Revenue | 2012 Value | 2013 Value |
|--|-------------------|-------------------|
| 1110 District Tax Levy | 158,121.93 | 170,799.71 |
| 1190 Penalties and Interest on Taxes | 1,162.73 | 703.76 |
| 1340 Fees for Adult Education | 34,614.12 | 41,139.59 |
| 1510 Interest Earnings | 1,149.01 | 866.49 |
| 1900 Other Revenue from Local Sources | 0.00 | 957.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 195,047.79 | 214,466.55 |

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

| PRC Program Function Object | 2012 Value | 2013 Value |
|--|-------------------|-------------------|
| 610 Adult Continuing Education Programs | | |
| 1XXX Instruction | | |
| 1XX Personal Services - Salaries | 41,707.38 | 35,904.62 |
| 2XX Personal Services - Employee Benefits | 335.56 | 454.00 |
| 5XX Other Purchased Services | 245.98 | 278.19 |
| 6XX Supplies and Materials | 3,396.35 | 1,702.15 |
| 21XX Support Services - Students | | |
| 1XX Personal Services - Salaries | 2,489.50 | 2,294.50 |
| 3XX Purchased Professional and Technical Services | 0.00 | 1,166.20 |
| 5XX Other Purchased Services | 8,243.39 | 6,953.39 |
| 6XX Supplies and Materials | 4,261.12 | 2,087.94 |
| 221X Improvement of Instruction Services | | |
| 2XX Personal Services - Employee Benefits | 16.92 | 16.02 |
| 5XX Other Purchased Services | 223.68 | 105.45 |
| 24XX Support Services - School Administration | | |
| 1XX Personal Services - Salaries | 119,290.68 | 135,051.50 |
| 2XX Personal Services - Employee Benefits | 12,724.26 | 13,981.04 |
| 3XX Purchased Professional and Technical Services | 189.99 | 199.75 |
| 5XX Other Purchased Services | 4,466.55 | 4,309.30 |
| 6XX Supplies and Materials | 9,680.09 | 1,454.91 |
| 8XX Other Expenditures | 1,505.74 | 50.00 |
| 25XX Support Services - Business | | |
| 3XX Purchased Professional and Technical Services | 0.00 | 2,217.16 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 208,777.19 | 208,226.12 |



Trustees' Financial Summary

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

Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

Schedule Of Changes Worksheet

| | | | | | | | |
|--|------|----------------|------|------|--|------------|-----|
| Beginning Fund Balance | | | | | | 138,997.23 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 214,466.55 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 208,226.12 | (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) | | | | | | 145,237.66 | (5) |



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

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

| PRC Revenue | 2012 Value | 2013 Value |
|--|-------------------|-------------------|
| 1311 Driver's Education Fees | 92,691.00 | 96,295.00 |
| 1510 Interest Earnings | 795.88 | 773.98 |
| 3260 State Driver's Education Reimbursement | 31,947.97 | 38,448.66 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 125,434.85 | 135,517.64 |

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 | 65,494.56 | 76,323.12 |
| 2XX Personal Services - Employee Benefits | 370.35 | 514.83 |
| 4XX Purchased Property Services | 9,211.48 | 10,293.59 |
| 5XX Other Purchased Services | 5,651.19 | 8,198.50 |
| 6XX Supplies and Materials | 5,274.64 | 5,758.17 |
| 24XX Support Services - School Administration | | |
| 1XX Personal Services - Salaries | 21,780.45 | 20,070.23 |
| 2XX Personal Services - Employee Benefits | 3,423.51 | 3,408.80 |
| 5XX Other Purchased Services | 762.20 | 969.41 |
| 6XX Supplies and Materials | 39.98 | 81.99 |
| 8XX Other Expenditures | 1,269.11 | 344.69 |
| 25XX Support Services - Business | | |
| 3XX Purchased Professional and Technical Services | 0.00 | 1,785.69 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 113,277.47 | 127,749.02 |



Trustees' Financial Summary

FY2012-13

Submit ID: 0351-02561540

16 Gallatin County
0351 Bozeman H S

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

Schedule Of Changes Worksheet

| | | | | | | |
|--|------|----------------|------|------|--|----------------|
| Beginning Fund Balance | | | | | | 189,160.00 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 135,517.64 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 127,749.02 (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) | | | | | | 196,928.62 (5) |



Trustees' Financial Summary

FY2012-13

Submit ID: 0351-02561540

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0351 Bozeman H S

**** 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 | 759.92 | 371.57 |
| 5300 Operating Transfers from Other Funds | 65,000.00 | 76,000.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 65,759.92 | 76,371.57 |

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

| PRC Program Function Object | 2012 Value | 2013 Value |
|--|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 21XX Support Services - Students | | |
| 1XX Personal Services - Salaries | 0.00 | 2,695.36 |
| 23XX Support Services - General Administration | | |
| 1XX Personal Services - Salaries | 21,214.22 | 0.00 |
| 24XX Support Services - School Administration | | |
| 1XX Personal Services - Salaries | 6,951.34 | 0.00 |
| 25XX Support Services - Business | | |
| 1XX Personal Services - Salaries | 4,161.93 | 39,093.19 |
| 26XX Operation and Maintenance of Plant Services | | |
| 1XX Personal Services - Salaries | 5,698.71 | 4,746.80 |
| 280 Special Education - Local and State | | |
| 1XXX Instruction | | |
| 1XX Personal Services - Salaries | 2,016.58 | 506.17 |
| 24XX Support Services - School Administration | | |
| 1XX Personal Services - Salaries | 0.00 | 1,291.69 |
| 610 Adult Continuing Education Programs | | |
| 24XX Support Services - School Administration | | |
| 1XX Personal Services - Salaries | 2,291.51 | 0.00 |
| 720 School Sponsored Athletics | | |
| 35XX Extracurricular - Athletics | | |
| 1XX Personal Services - Salaries | 16.34 | 0.00 |
| 840 Custody and Child Care Services | | |
| 33XX Community Services | | |
| 1XX Personal Services - Salaries | 20,892.18 | 0.00 |
| 910 Food Services | | |
| 31XX Food Services | | |
| 1XX Personal Services - Salaries | 1,204.49 | 8,014.66 |
| 920 Enterprise or Internal Service Programs | | |
| 32XX Enterprise Services | | |
| 1XX Personal Services - Salaries | 419.65 | 0.00 |



Trustees' Financial Summary

FY2012-13

Submit ID: 0351-02561540

16 Gallatin County
0351 Bozeman H S

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

64,866.95

56,347.87

Schedule Of Changes Worksheet

| | | | | | | | |
|--|------|----------------|------|------|--|------------|-----|
| Beginning Fund Balance | | | | | | 135,318.01 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 76,371.57 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 56,347.87 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | | 0.00 | |
| | | | | | | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 155,341.71 | (5) |



Trustees' Financial Summary

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**** 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 | 202,410.07 | 201,094.50 |
| 1190 Penalties and Interest on Taxes | 1,329.13 | 829.35 |
| 1510 Interest Earnings | 2,436.85 | 2,928.93 |
| 1900 Other Revenue from Local Sources | 0.00 | 17.31 |
| 3281 State Technology Aid | 13,207.18 | 13,167.92 |
| 3445 State Combined Fund School Block Grant | 47,493.73 | 86,472.08 |
| 3447 SB372 Combined Block Grant Reimbursement | 0.00 | 32,035.61 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 266,876.96 | 336,545.70 |

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 | 20,009.48 | 10,965.75 |
| 6XX Supplies and Materials | 154,755.46 | 247,024.63 |
| 221X Improvement of Instruction Services | | |
| 1XX Personal Services - Salaries | 3,428.04 | 4,629.94 |
| 2XX Personal Services - Employee Benefits | 23.35 | 32.22 |
| 222X Educational Media Services | | |
| 6XX Supplies and Materials | 0.00 | 4,979.44 |
| 24XX Support Services - School Administration | | |
| 6XX Supplies and Materials | 0.00 | 4,657.56 |
| 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 | 0.00 | 1,419.78 |
| 7XX Property and Equipment Acquisition | 3,500.00 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 195,816.33 | 275,204.32 |



Trustees' Financial Summary

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16 Gallatin County
0351 Bozeman H S

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Schedule Of Changes Worksheet

| | | | | | | | |
|--|------|----------------|------|------|--|------------|-----|
| Beginning Fund Balance | | | | | | 619,400.23 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 336,545.70 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 275,204.32 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | | 0.00 | |
| | | | | | | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 680,741.61 | (5) |



Trustees' Financial Summary

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16 Gallatin County
0351 Bozeman H S

**** 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 | 3,062,740.23 | 3,003,073.94 |
| 1190 Penalties and Interest on Taxes | 22,348.76 | 13,258.52 |
| 1510 Interest Earnings | 4,526.34 | 4,366.08 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | <u>3,089,615.33</u> | <u>3,020,698.54</u> |

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 | | |
| 840 Principal On Debt | 1,660,000.00 | 1,730,000.00 |
| 850 Interest on Debt | 1,346,308.78 | 1,281,183.78 |
| 860 Agent Fees/Issuance Costs | 900.00 | 900.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | <u>3,007,208.78</u> | <u>3,012,083.78</u> |

Schedule Of Changes Worksheet

| | | | |
|--|------|----------------|----------|
| Beginning Fund Balance | | 25,454.15 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | 3,020,698.54 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | 3,012,083.78 | (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) | | 34,068.91 | (5) |



Trustees' Financial Summary

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16 Gallatin County
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**** 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 | 1,477,042.00 | 1,501,465.34 |
| 1190 Penalties and Interest on Taxes | 5,831.17 | 5,272.49 |
| 1510 Interest Earnings | 11,381.06 | 11,279.33 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 1,494,254.23 | 1,518,017.16 |

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 | 0.00 | 229.90 |
| 26XX Operation and Maintenance of Plant Services | | |
| 3XX Purchased Professional and Technical Services | 11,559.33 | 4,289.06 |
| 4XX Purchased Property Services | 16,001.94 | 131,312.16 |
| 6XX Supplies and Materials | 766.17 | 37,766.35 |
| 7XX Property and Equipment Acquisition | 7,051.46 | 30,503.46 |
| 4XXX Facilities Acquisition and Construction Services | | |
| 7XX Property and Equipment Acquisition | 44,138.69 | 902,046.30 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 79,517.59 | 1,106,147.23 |

Schedule Of Changes Worksheet

| | | |
|--|--------------|------|
| Beginning Fund Balance | 3,054,747.79 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 1,518,017.16 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 1,106,147.23 | (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) | 3,466,617.72 | (5) |



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

| PRC Revenue | 2012 Value | 2013 Value |
|--|------------|------------|
| 1510 Interest Earnings | 9,007.47 | 0.00 |
| 1530 Net Increase (Decrease) in the Fair Value of Investments | 4,751.84 | 40,096.25 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 13,759.31 | 40,096.25 |

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 | 527,545.27 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 40,096.25 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 0.00 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year 0.00 Less Last Year 0.00 (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year 0.00 Less Last Year 0.00 (4b) | 0.00 | |
| | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 567,641.52 | (5) |



Trustees' Financial Summary

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**** 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 | 653.08 | 1,893.20 |
| 1900 Other Revenue from Local Sources | 0.00 | 23,149.51 |
| 3250 Montana Digital Academy | 10,788.00 | 11,003.76 |
| 3290 State - Other State Grants | 0.00 | 32,834.14 |
| 5700 Resources Transferred from Other School Districts or Cooperatives | 321,458.22 | 188,152.92 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 332,899.30 | 257,033.53 |

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 | 0.00 | 1,500.00 |
| 2XX Personal Services - Employee Benefits | 0.00 | 241.19 |
| 23XX Support Services - General Administration | | |
| 1XX Personal Services - Salaries | 0.00 | 30,208.35 |
| 2XX Personal Services - Employee Benefits | 0.00 | 4,715.14 |
| 3XX Purchased Professional and Technical Services | 0.00 | 151,015.87 |
| 4XX Purchased Property Services | 0.00 | 250.00 |
| 5XX Other Purchased Services | 0.00 | 4,997.28 |
| 6XX Supplies and Materials | 0.00 | 2,315.41 |
| 8XX Other Expenditures | 0.00 | 931.72 |
| 325 Montana Digital Academy | | |
| 1XXX Instruction | | |
| 1XX Personal Services - Salaries | 8,700.00 | 8,874.00 |
| 2XX Personal Services - Employee Benefits | 1,299.56 | 1,382.33 |
| 21XX Support Services - Students | | |
| 1XX Personal Services - Salaries | 788.44 | 747.43 |
| 329 State Miscellaneous Grants | | |
| 21XX Support Services - Students | | |
| 6XX Supplies and Materials | 0.00 | 6,420.14 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 10,788.00 | 213,598.86 |



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Schedule Of Changes Worksheet

| | | | | | | | |
|--|------|----------------|------|------|--|------------|-----|
| Beginning Fund Balance | | | | | | 322,111.30 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 257,033.53 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 213,598.86 | (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) | | | | | | 365,545.97 | (5) |



Trustees' Financial Summary

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**** 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 | 506.99 | 276.71 |
| 1700 Student Extracurricular Activity Receipts | 945,466.84 | 966,564.70 |
| 1900 Other Revenue from Local Sources | 38,952.82 | 18,643.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 984,926.65 | 985,484.41 |

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 | 987,431.31 | 954,849.67 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 987,431.31 | 954,849.67 |

Schedule Of Changes Worksheet

| | | |
|--|------------|------|
| Beginning Fund Balance | 164,555.38 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 985,484.41 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 954,849.67 | (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) | 195,190.12 | (4) |



Trustees' Financial Summary

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0351 Bozeman H S

**** 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 | 195.43 | 150.73 |
| 1920 Contributions/Donations from Private Sources | 2,975.00 | 1,600.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 3,170.43 | 1,750.73 |

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 | 1,979.17 | 0.00 |
| 870 Student Scholarships | 4,250.00 | 0.00 |
| 8XX Other Expenditures | 0.00 | 16,601.56 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 6,229.17 | 16,601.56 |

Schedule Of Changes Worksheet

| | | |
|---|-----------|----------|
| Beginning Fund Balance | 49,823.36 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 1,750.73 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 16,601.56 | (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) | 34,972.53 | (5) |



Trustees' Financial Summary

FY2012-13

Submit ID: 0351-02561540

16 Gallatin County
0351 Bozeman H S

**** 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 | 0.00 | 0.00 |
| XX | 280 1XXX 112 | Certified Teacher Staff Salaries | 450,238.45 | 416,720.42 |
| XX | 39X 1XXX 112 | Certified Teacher Staff Salaries | 674,147.62 | 681,325.26 |
| XX | 427 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 432 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 451 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 452 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 456 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 457 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 458 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | XXX 1XXX 112 | Certified Teacher Staff Salaries | 5,807,872.28 | 6,177,961.02 |
| XX | XXX 1XXX 640 | Textbooks and Other Printed Materials - No On-line Services | 45,001.22 | 80,553.87 |
| XX | XXX 1XXX 650 | Periodicals - Not On-Line Subscriptions | 1,364.79 | 1,316.12 |
| XX | XXX 26XX 41X | Energy Utility Services | 402,104.95 | 416,543.62 |
| XX | XXX 4XXX 710 | Land | 0.00 | 0.00 |
| XX | XXX 4XXX 715 | Land Improvements | 0.00 | 72,718.85 |
| XX | XXX 4XXX 720 | Purchase of Existing Buildings | 0.00 | 0.00 |
| XX | XXX 4XXX 725 | Major Construction Services | 1,138,731.54 | 903,629.68 |
| 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 | 4,363.00 | 5,272.40 |
| 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 | 1,220.00 |



Trustees' Financial Summary

FY2012-13

Submit ID: 0351-02561540

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

Special Education Reversion

Special Education Allowable Cost Payments:

| | |
|---|------------|
| a. Instructional Block Grant Entitlement | 282,844.92 |
| b. Related Services Block Grant Entitlement | 94,275.36 |
| c. Total Entitlements Subject to Reversion | 377,120.28 |

Prorated Cooperative Cost Payments:

| | |
|---|--------------|
| d. Related Services Block Grant Entitlement (paid to coop) | 0.00 |
| e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)] | 501,569.97 |
| f. Grand Total Allowable Special Education Expenditures (See attached worksheet) | 1,195,863.61 |
| 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

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0351 Bozeman H S

**** Recalculated ****

Special Education Reversion

| Program | Function | Object | Fund 01 | Fund 24 | Fund 25 | Fund 26 | |
|---------------|----------|--------|--------------|---------|---------|---------|--------------|
| 280 | 1XXX | 1XX | 770,314.14 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 2XX | 125,084.96 | 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 | 4,489.67 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 6XX | 2,783.76 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 21XX | 1XX | 164,810.60 | 0.00 | 0.00 | 0.00 | |
| 280 | 21XX | 2XX | 11,511.56 | 0.00 | 0.00 | 0.00 | |
| 280 | 21XX | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 21XX | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 21XX | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 21XX | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 21XX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 221X | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 221X | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 221X | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 221X | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 221X | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 221X | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 221X | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 222X | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 222X | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 222X | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 222X | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 222X | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 222X | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 222X | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 24XX | 1XX | 107,370.53 | 0.00 | 0.00 | 0.00 | |
| 280 | 24XX | 2XX | 9,498.39 | 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 | | | 1,195,863.61 | 0.00 | 0.00 | 0.00 | 1,195,863.61 |

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: 0351-02561540

16 Gallatin County
0351 Bozeman H S

**** Recalculated ****

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

| Governmental Activities:* | Beginning Balance | Adjustments | Additions | Removals | Ending Balance |
|--|--------------------------|--------------------|------------------|-----------------|-----------------------|
| Land | 4,023,991.08 | 0.00 | 0.00 | 0.00 | 4,023,991.08 |
| Land Improvements | 3,177,172.44 | 0.00 | 0.00 | 0.00 | 3,177,172.44 |
| Buildings | 43,875,319.24 | 0.00 | 695,515.24 | 0.00 | 44,570,834.48 |
| Machinery and Equipment | 2,625,287.58 | 0.00 | 80,277.00 | 0.00 | 2,705,564.58 |
| Construction in Progress | 1,058,861.26 | -54,148.05 | 314,395.35 | 0.00 | 1,319,108.56 |
| Totals at Historical Cost | 54,760,631.60 | -54,148.05 | 1,090,187.59 | 0.00 | 55,796,671.14 |
| Less Accumulated Depreciation For: | | | | | |
| Improvement Accum | 758,829.06 | 0.00 | 158,858.65 | 0.00 | 917,687.71 |
| Building Accum | 7,182,878.40 | 0.00 | 1,107,288.86 | 0.00 | 8,290,167.26 |
| Machinery and Equipment Accum | 1,946,586.35 | 0.00 | 123,108.81 | 0.00 | 2,069,695.16 |
| Total Accumulated Depreciation | 9,888,293.81 | 0.00 | 1,389,256.32 | 0.00 | 11,277,550.13 |
| Governmental Activities, Capital Assets, net | 44,872,337.79 | -54,148.05 | -299,068.73 | 0.00 | 44,519,121.01 |

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

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

| Depreciation by Function for FY2013 | Governmental Activities | Business-Type Activities | Adjustments |
|--|--------------------------------|---------------------------------|--------------------|
| Instruction (1XXX) | 45,866.68 | 0.00 | 0.00 |
| Support Services Staff (22XX) | 1,812.30 | 0.00 | 0.00 |
| General Administration (23XX) | 2,720.00 | 0.00 | 0.00 |
| Financial Administration (25XX) | 5,488.21 | 0.00 | 0.00 |
| Operations and Maintenance (26XX) | 41,363.10 | 0.00 | 0.00 |
| Transportation (27XX) | 1,274.50 | 0.00 | 0.00 |
| Food Service (31XX) | 19,165.59 | 0.00 | 0.00 |
| Extracurricular (34XX, 35XX) | 5,418.43 | 0.00 | 0.00 |
| Unallocated | 1,266,147.51 | 0.00 | 0.00 |
| Total Depreciation for FY2013 | 1,389,256.32 | 0.00 | 0.00 |

*** Has comment.



Trustees' Financial Summary

FY2012-13

Submit ID: 0351-02561540

16 Gallatin County
0351 Bozeman H S

**** 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 | | | | | | | |
| 02/07/2008 | 8,480,000.00 | 0.00 | 460,000.00 | 0.00 | 8,020,000.00 | 475,000.00 | 7,545,000.00 |
| 03/09/2006 | 11,460,000.00 | 0.00 | 620,000.00 | 0.00 | 10,840,000.00 | 645,000.00 | 10,195,000.00 |
| 06/27/2007 | 12,070,000.00 | 0.00 | 650,000.00 | 0.00 | 11,420,000.00 | 680,000.00 | 10,740,000.00 |
| Compensated Absences | 1,462,144.01 | 106,406.45 | 172,946.79 | 0.00 | 1,395,603.67 | 139,552.38 | 1,256,051.29 |
| Other | 9,170.24 | 2,200.00 | 3,792.48 | 0.00 | 7,577.76 | 3,600.00 | 3,977.76 |
| Total Governmental Activity | | | | | | | |
| Long-Term Liabilities | 33,481,314.25 | 108,606.45 | 1,906,739.27 | 0.00 | 31,683,181.43 | 1,943,152.38 | 29,740,029.05 |

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.