



# Trustees' Financial Summary

FY2013-14

Submit ID: 0351-50800293

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 FY14 did the district employ a certified special education director? Yes

As reported through TEAMS - Terms of Employment, 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, 13, 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	16-0351-56-14-BG	84.002
219	HS Indian Ed for All OTO	STATE	NONE	NONE
220	PSAT Testing	LOCAL	NONE	NONE
222	Vending Partnership	LOCAL	NONE	NONE
223	Vo Ed All Career & Tech Ed Programs	STATE	NONE	State
224	Bozeman Schools Foundation Grant	LOCAL	NONE	NONE
225	HS Federal Indirect Costs	LOCAL	NONE	NONE
231	EL/Civics	FEDERAL	16-0351-56-14-EL	84.002
232	Graduation Matters MT	STATE	NONE	NONE
233	Tobacco Free - State	STATE	14-07-3-31-002-0	NONE
235	Graduation Matters MT Challenge Fund	STATE	None	None
236	11-12-13 Tobacco Free - State	STATE	NONE	NONE
237	MTN School Wellness Minigrant	FEDERAL	None	10.574
238	Vo Ed Carl Perkins Basic Grant	FEDERAL	16-0351-81-14BG	84.048A
239	Student Assistance Program	LOCAL	NONE	NONE
242	Homeless Student Assistance	LOCAL	NONE	NONE
243	Br. Alternative Student Assistance	LOCAL	NONE	NONE
244	MHSA ALL STATE/AA	LOCAL	NONE	NONE
245	ABE - TANF	FEDERAL	14-02261003-0	93.558
246	Title III Part A English Language Acquisition	FEDERAL	16-0351-41-14-I	84.365A
248	A2X Credit Recovery	STATE	NONE	NONE
249	District V Music Festival	LOCAL	NONE	NONE
251	MT Wildlife Legacy	LOCAL	NONE	NONE
252	Quality Schools Planning Grant	STATE	NONE	NONE
253	Adv. Placement	LOCAL	NONE	NONE
254	Asthma Ed Group Mini-Grant	STATE	NONE	NONE
255	Quality Schools Lighting Grant	STATE	NONE	NONE
257	Behavior Foundations	LOCAL	NONE	NONE
258	CSPD IV PRICKLY PEAR COOP	LOCAL	NONE	NONE
270	BHS Student Assistance Fund	LOCAL	None	None
271	Marching Band Uniforms	LOCAL	NONE	NONE
272	Instructional Coaching Donation	LOCAL	None	None
299	Adult Basic Ed - State	STATE	16-0351-56-14-BG	State
910	Budget Amendment			
911	Budget Amendment			



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,291,270.46	198,301.75	213,690.91	464,274.34
02	Taxes Receivable - Real and Personal (120-149)	234,237.64	16,178.44	1,281.28	
03	Taxes Receivable - Protested (150-159)	232,968.71	12,121.74	1,442.92	
04	Receivables from Other Funds (160-179)	47,672.96			
05	Due From Other Governments (180)	14,212.59			5,007.72
06	Other Current Assets (190-210)	181.58			40,870.37
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)	16,790.90			
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>1,837,334.84</b>	<b>226,601.93</b>	<b>216,415.11</b>	<b>510,152.43</b>
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	32,368.34			101.23
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	<b>32,368.34</b>			<b>101.23</b>
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	467,206.35	28,300.18	2,724.20	59,353.34
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	2,849.95			
48	Fund Balance for Budget	1,334,910.20	198,301.75	213,690.91	450,697.86
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>1,337,760.15</b>	<b>198,301.75</b>	<b>213,690.91</b>	<b>450,697.86</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>1,837,334.84</b>	<b>226,601.93</b>	<b>216,415.11</b>	<b>510,152.43</b>



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	-752.20	557,322.44	473,661.93	186,049.38
02	Taxes Receivable - Real and Personal (120-149)	484.03			8,004.62
03	Taxes Receivable - Protested (150-159)	274.42			7,015.66
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		63,361.83	89,749.54	352.48
06	Other Current Assets (190-210)		5,276.02		134.16
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			4,425.72	
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	6.25	625,960.29	567,837.19	201,556.30
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)			1,348.25	
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		81.70	70.00	
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>		81.70	1,418.25	
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	758.45		21,993.01	15,020.28
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	-752.20	625,878.59	544,425.93	186,536.02
52	<b>TOTAL FUND BALANCE/EQUITY</b>	-752.20	625,878.59	544,425.93	186,536.02
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	6.25	625,960.29	567,837.19	201,556.30



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	176,890.37			140,465.57
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)	33,929.78			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	210,820.15			140,465.57
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	210,820.15			140,465.57
52	<b>TOTAL FUND BALANCE/EQUITY</b>	210,820.15			140,465.57
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	210,820.15			140,465.57



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	694,103.70			14,995.83
02	Taxes Receivable - Real and Personal (120-149)	7,755.37			119,267.27
03	Taxes Receivable - Protested (150-159)	7,744.28			102,193.56
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	709,603.35			236,456.66
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	173,823.75			
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	173,823.75			
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	15,499.65			221,460.83
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
48	Fund Balance for Budget	520,279.95			14,995.83
52	<b>TOTAL FUND BALANCE/EQUITY</b>	520,279.95			14,995.83
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	709,603.35			236,456.66



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		2,084,194.45		
02	Taxes Receivable - Real and Personal (120-149)		41,718.56		
03	Taxes Receivable - Protested (150-159)		57,074.99		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		2,182,988.00		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		61,250.15		
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		61,250.15		
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		98,793.55		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget		2,022,944.30		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		2,022,944.30		



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53	TOTAL LIABILITIES AND FUND BALANCE		2,182,988.00	
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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
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				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
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				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	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))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	642,223.55	1,196,116.21	217,488.44	35,070.91
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		2,000.00		
06	Other Current Assets (190-210)		1,169.00	76,719.24	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)		1,112,046.22		
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	642,223.55	2,311,331.43	294,207.68	35,070.91
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)		46,324.71		
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		1,800.00	1,874.82	
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>		48,124.71	1,874.82	
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	642,223.55	2,263,206.72	292,332.86	35,070.91
52	<b>TOTAL FUND BALANCE/EQUITY</b>	642,223.55	2,263,206.72	292,332.86	35,070.91
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	642,223.55	2,311,331.43	294,207.68	35,070.91



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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



# Trustees' Financial Summary

FY2013-14

Submit ID: 0351-50800293

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	2013 Value	2014 Value
1110 District Tax Levy	5,940,203.98	6,179,860.36
1190 Penalties and Interest on Taxes	25,119.68	14,864.77
1310 Individual Tuition	14,863.17	10,224.25
1510 Interest Earnings	10,434.02	12,130.73
1900 Other Revenue from Local Sources	507.82	32.23
3110 Direct State Aid	5,323,642.16	5,743,403.06
3111 Quality Educator	392,411.92	408,476.72
3112 At Risk Student	27,904.46	28,044.14
3113 Indian Education For All	38,433.60	39,494.40
3114 American Indian Achievement Gap	9,200.00	8,600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	499,065.50	517,688.07
3116 Data For Achievement	0.00	19,360.00
3117 State Tuition for State Placement	10,472.98	81,427.99
3120 State Guaranteed Tax Base Aid	448,285.92	536,080.56
3444 State School Block Grant	645,907.96	645,907.96
3446 SB372 Block Grant Reimbursement	42,603.09	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>13,429,056.26</b>	<b>14,245,595.24</b>

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

PRC Program Function Object	2013 Value	2014 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	5,098,709.20	5,213,236.65
2XX Personal Services - Employee Benefits	628,048.61	685,138.51
3XX Purchased Professional and Technical Services	95,232.00	96,925.50
4XX Purchased Property Services	42,260.76	44,639.65
5XX Other Purchased Services	78,464.45	72,888.24
6XX Supplies and Materials	186,163.15	154,885.87
8XX Other Expenditures	13,514.93	13,800.63
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	589,479.13	696,728.73
2XX Personal Services - Employee Benefits	79,727.50	97,084.84
3XX Purchased Professional and Technical Services	58,554.16	69,602.40
4XX Purchased Property Services	180.00	0.00
5XX Other Purchased Services	16,546.36	14,740.13
6XX Supplies and Materials	18,299.04	18,167.02
8XX Other Expenditures	543.02	176.70
<b>221X Improvement of Instruction Services</b>		
1XX Personal Services - Salaries	83,113.97	127,733.92
2XX Personal Services - Employee Benefits	2,867.39	7,413.43



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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	2013 Value	2014 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>221X Improvement of Instruction Services</b>				
			5XX Other Purchased Services	7,824.37	4,623.22
			6XX Supplies and Materials	6,292.25	7,589.64
			8XX Other Expenditures	569.75	400.93
	<b>222X Educational Media Services</b>				
			1XX Personal Services - Salaries	149,247.89	163,645.78
			2XX Personal Services - Employee Benefits	30,355.67	34,223.66
			3XX Purchased Professional and Technical Services	5,100.84	5,512.30
			4XX Purchased Property Services	105.36	0.00
			5XX Other Purchased Services	2,371.97	1,908.38
			6XX Supplies and Materials	22,178.24	35,395.97
			8XX Other Expenditures	245.00	0.00
	<b>23XX Support Services - General Administration</b>				
			1XX Personal Services - Salaries	307,695.42	312,521.36
			2XX Personal Services - Employee Benefits	12,558.05	11,911.72
			3XX Purchased Professional and Technical Services	50,187.33	50,314.05
			4XX Purchased Property Services	47.99	57.50
			5XX Other Purchased Services	80,479.03	81,088.64
			6XX Supplies and Materials	12,702.27	14,539.73
			8XX Other Expenditures	12,774.14	18,933.84
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	535,984.20	567,133.18
			2XX Personal Services - Employee Benefits	30,394.53	31,274.04
			3XX Purchased Professional and Technical Services	0.00	99.00
			4XX Purchased Property Services	697.50	226.00
			5XX Other Purchased Services	10,988.05	16,254.25
			6XX Supplies and Materials	862.86	3,030.46
			8XX Other Expenditures	4,887.55	5,680.72
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	308,142.74	337,009.40
			2XX Personal Services - Employee Benefits	22,672.84	33,452.47
			3XX Purchased Professional and Technical Services	67,081.29	38,635.81
			5XX Other Purchased Services	2,795.38	5,623.49
			6XX Supplies and Materials	3,195.53	4,166.98
			8XX Other Expenditures	230.00	470.00
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	739,997.92	838,015.21
			2XX Personal Services - Employee Benefits	186,807.65	199,845.14
			3XX Purchased Professional and Technical Services	9,349.31	8,966.54
			4XX Purchased Property Services	624,840.07	601,329.99
			5XX Other Purchased Services	105,918.33	153,522.61
			6XX Supplies and Materials	60,559.88	73,142.73
			8XX Other Expenditures	713.95	2,615.27



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

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

PRC	Program	Function	Object	2013 Value	2014 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>27XX Student Transportation Services</b>			
			5XX Other Purchased Services	227.40	0.00
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	7.13	174.63
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	770,314.14	771,670.45
			2XX Personal Services - Employee Benefits	125,084.96	116,828.78
			5XX Other Purchased Services	4,489.67	3,441.88
			6XX Supplies and Materials	2,783.76	2,296.08
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries	164,810.60	175,359.64
			2XX Personal Services - Employee Benefits	11,511.56	11,748.92
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	107,370.53	112,774.09
			2XX Personal Services - Employee Benefits	9,498.39	8,233.44
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	4,412.69	1,956.00
	<b>316 Data For Achievement</b>				
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	0.00	10,209.00
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	0.00	1,933.00
			3XX Purchased Professional and Technical Services	0.00	7,218.00
	<b>360 State Gifted &amp; Talented Reimbursement</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	440.20	95.03
			3XX Purchased Professional and Technical Services	1,019.60	0.00
			5XX Other Purchased Services	4,779.50	2,479.48
			6XX Supplies and Materials	9,309.20	2,304.57
			8XX Other Expenditures	777.41	206.00
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
		<b>222X Educational Media Services</b>			
			1XX Personal Services - Salaries	38,433.60	39,494.40
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	725,567.08	708,296.83
			2XX Personal Services - Employee Benefits	80,052.38	73,097.65
			3XX Purchased Professional and Technical Services	1,371.27	0.00
			4XX Purchased Property Services	6,328.16	3,721.10
			5XX Other Purchased Services	8,196.08	11,239.63
			6XX Supplies and Materials	62,217.00	43,106.45



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

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

PRC	Program	Function	Object	2013 Value	2014 Value
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			8XX Other Expenditures	137.60	698.00
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	10,091.16	8,372.25
			2XX Personal Services - Employee Benefits	0.00	19.97
	<b>610 Adult Continuing Education Programs</b>				
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	0.00	524.16
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	80,222.15	117,263.73
			2XX Personal Services - Employee Benefits	545.46	1,035.43
			3XX Purchased Professional and Technical Services	2,046.32	1,133.62
			5XX Other Purchased Services	30,532.25	29,572.15
			6XX Supplies and Materials	1,550.47	2,463.21
			8XX Other Expenditures	135.00	818.83
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	443,816.48	455,331.94
			2XX Personal Services - Employee Benefits	13,339.99	11,358.50
			3XX Purchased Professional and Technical Services	0.00	21,000.00
			4XX Purchased Property Services	4,923.00	14,071.00
			5XX Other Purchased Services	69,833.00	120,933.00
			6XX Supplies and Materials	0.00	25,000.00
	<b>920 Enterprise or Internal Service Programs</b>				
		<b>32XX Enterprise Services</b>			
			1XX Personal Services - Salaries	6,824.03	0.00
			2XX Personal Services - Employee Benefits	1,753.36	0.00
	<b>999 Undistributed</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds	76,000.00	180,395.93
<b>910 Budget Amendment</b>					
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	140,326.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>13,289,311.40</u>	<u>14,214,525.00</u>



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

### Schedule Of Changes Worksheet

Beginning Fund Balance						1,312,488.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						14,245,595.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						14,214,525.00	(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	2,849.95	Less Last Year	8,648.98	(4b)		-5,799.03	
						-5,799.03	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,337,760.15	(5)



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

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

PRC Revenue	2013 Value	2014 Value
1110 District Tax Levy	267,529.04	416,989.57
1190 Penalties and Interest on Taxes	1,323.91	849.93
1410 Individual Transportation Fees	1,420.00	2,696.60
1420 Trans Fees from Other Schl Dists Within State	45,160.00	736.75
1510 Interest Earnings	554.40	504.98
2220 County On-Schedule Trans Reimb	86,967.29	108,290.80
3210 State On-Schedule Trans Reimb	86,967.29	108,290.81
3444 State School Block Grant	15,783.97	15,783.97
3446 SB372 Block Grant Reimbursement	1,863.63	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>507,569.53</b>	<b>654,143.41</b>

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

PRC Program Function Object	2013 Value	2014 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	58,105.46	56,106.43
2XX Personal Services - Employee Benefits	1,266.93	934.07
<b>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	0.00	487.25
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	26,565.78	27,322.49
2XX Personal Services - Employee Benefits	306.72	324.72
3XX Purchased Professional and Technical Services	3,280.00	3,517.62
4XX Purchased Property Services	3,394.67	3,184.70
5XX Other Purchased Services	440,112.64	436,665.02
6XX Supplies and Materials	0.00	2,704.09
<b>280 Special Education - Local and State</b>		
<b>27XX Student Transportation Services</b>		
5XX Other Purchased Services	36,792.74	82,782.35
<b>911 Budget Amendment</b>		
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>27XX Student Transportation Services</b>		
5XX Other Purchased Services	0.00	10,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>569,824.94</b>	<b>624,028.74</b>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						168,187.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						654,143.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						624,028.74	(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)						198,301.75	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

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

PRC Revenue	2013 Value	2014 Value
1110 District Tax Levy	40,063.43	39,459.73
1190 Penalties and Interest on Taxes	133.76	121.51
1510 Interest Earnings	496.70	627.96
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>40,693.89</u>	<u>40,209.20</u>

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

PRC Program Function Object	2013 Value	2014 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet

Beginning Fund Balance		173,481.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		40,209.20	(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)		213,690.91	(5)



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## 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	2013 Value	2014 Value
1510 Interest Earnings	2,543.40	2,620.31
1611 National School Lunch Program	598,574.15	573,402.15
1612 School Breakfast Program	12,462.50	11,299.40
1621 Lunch Sales	10,690.55	10,218.00
1623 Milk Sales	35,854.20	34,872.00
1630 Catering Sales	72,162.01	61,238.19
1632 Daily Adult Sales	20,706.90	18,244.65
1634 Daily Ala Carte Sales	380,584.53	471,304.00
1900 Other Revenue from Local Sources	16,667.50	713.21
3220 State Food Services Match	11,060.55	5,007.72
4550 Federal Child Nutrition	674,025.44	674,596.77
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,835,331.73</b>	<b>1,863,516.40</b>

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

PRC Program Function Object	2013 Value	2014 Value
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
1XX Personal Services - Salaries	757,219.25	785,401.89
2XX Personal Services - Employee Benefits	181,461.06	183,223.30
3XX Purchased Professional and Technical Services	130.00	387.60
4XX Purchased Property Services	25,450.88	33,084.70
5XX Other Purchased Services	9,847.32	7,596.04
6XX Supplies and Materials	747,688.97	766,147.12
7XX Property and Equipment Acquisition	43,774.00	86,993.82
8XX Other Expenditures	3,724.85	8,291.52
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>1,769,296.33</b>	<b>1,871,125.99</b>



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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						458,307.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,863,516.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,871,125.99	(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)						450,697.86	(5)



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

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

PRC Revenue	2013 Value	2014 Value
1110 District Tax Levy	5,903.68	13,342.70
1190 Penalties and Interest on Taxes	14.11	17.51
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	5,917.79	13,360.21

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	6,294.40	13,577.60
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	6,294.40	13,577.60

### Schedule Of Changes Worksheet

Beginning Fund Balance	-534.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,360.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	13,577.60	(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)	-752.20	(5)



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

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

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	5,223.26	2,974.38
1900 Other Revenue from Local Sources	12.30	0.00
2240 County Retirement Distribution	1,737,607.64	1,998,045.90
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,742,843.20</b>	<b>2,001,020.28</b>

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

PRC Program Function Object	2013 Value	2014 Value
<b>180 Summer School</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	286.68	128.27
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	861,761.28	902,847.15
810 Dues and Fees	0.00	497,954.10
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	88,261.03	110,393.86
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	20,977.21	18,910.37
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	27,708.25	32,293.68
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	41,989.93	48,374.11
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	82,761.45	92,654.33
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	51,404.38	56,667.33
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	100,972.76	129,797.24
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	3,910.79	4,281.60
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	134,455.32	126,031.04
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	21,747.69	25,099.79
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	15,592.79	17,307.86
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>		



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## 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	2013 Value	2014 Value
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	126,954.18	124,843.65
	<b>610 Adult Continuing Education Programs</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	4,609.32	4,797.31
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	181.75	232.88
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	18,769.37	23,004.97
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			2XX Personal Services - Employee Benefits	3,108.39	5,305.79
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			2XX Personal Services - Employee Benefits	47,330.54	54,641.49
	<b>840 Custody and Child Care Services</b>				
		<b>33XX Community Services</b>			
			2XX Personal Services - Employee Benefits	8.80	0.00
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			2XX Personal Services - Employee Benefits	105,082.68	115,366.19
	<b>920 Enterprise or Internal Service Programs</b>				
		<b>32XX Enterprise Services</b>			
			2XX Personal Services - Employee Benefits	2,906.87	2,162.78
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,760,781.46</u>	<u>2,393,095.79</u>



# Trustees' Financial Summary

FY2013-14

Submit ID: 0351-50800293

16 Gallatin County  
0351 Bozeman H S

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance						1,017,954.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,001,020.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,393,095.79	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						625,878.59	(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:

<b>PRC Revenue</b>	<b>2014 Value</b>
<b>215 Adult Basic Ed - Federal</b>	
4540 Adult Basic & Literacy Education (ABLE)	86,223.00
<b>220 PSAT Testing</b>	
1900 Other Revenue from Local Sources	6,107.50
<b>222 Vending Partnership</b>	
1900 Other Revenue from Local Sources	4,916.50
<b>223 Vo Ed All Career &amp; Tech Ed Programs</b>	
3900 State Career & Technical Ed Entitlement	31,171.00
<b>224 Bozeman Schools Foundation Grant</b>	
1900 Other Revenue from Local Sources	28,888.13
<b>225 HS Federal Indirect Costs</b>	
1510 Interest Earnings	588.58
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	15,017.00
<b>225 Subtotal</b>	15,605.58
<b>231 EL/Civics</b>	
4540 Adult Basic & Literacy Education (ABLE)	13,044.00
<b>233 Tobacco Free - State</b>	
3290 State - Other State Grants	73,542.00
<b>235 Graduation Matters MT Challenge Fund</b>	
3240 Graduation Matters Montana	636.99
<b>237 MTN School Wellness Minigrant</b>	
4650 Federal Miscellaneous Grants from OPI	452.90
<b>238 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	92,043.00
<b>239 Student Assistance Program</b>	
1900 Other Revenue from Local Sources	5,500.00
<b>242 Homeless Student Assistance</b>	
1920 Contributions/Donations from Private Sources	10,637.35
<b>243 Br. Alternative Student Assistance</b>	
1920 Contributions/Donations from Private Sources	1,100.00
<b>244 MHSA ALL STATE/AA</b>	
1900 Other Revenue from Local Sources	920.00
<b>245 ABE - TANF</b>	
4700 Federal Miscellaneous Grants from other State Agencies	16,712.50
<b>246 Title III Part A English Language Acquisition</b>	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	15,246.00
<b>248 A2X Credit Recovery</b>	
3290 State - Other State Grants	64,000.00
<b>249 District V Music Festival</b>	



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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	2014 Value
<b>249 District V Music Festival</b>	
1900 Other Revenue from Local Sources	8,068.00
<b>252 Quality Schools Planning Grant</b>	
3720 Quality Schools Facility Grant Program	17,595.04
<b>253 Adv. Placement</b>	
1900 Other Revenue from Local Sources	96,651.00
<b>254 Asthma Ed Group Mini-Grant</b>	
3290 State - Other State Grants	1,642.29
<b>255 Quality Schools Lighting Grant</b>	
3720 Quality Schools Facility Grant Program	9,762.88
<b>258 CSPD IV PRICKLY PEAR COOP</b>	
1900 Other Revenue from Local Sources	20,000.00
<b>272 Instructional Coaching Donation</b>	
1510 Interest Earnings	538.19
<b>299 Adult Basic Ed - State</b>	
3620 State Adult Basic & Literacy Education	49,070.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	670,073.85

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

PRC Program Function Object	2014 Value
<b>215 Adult Basic Ed - Federal</b>	
<b>454 Adult Basic &amp; Literacy Education (ABLE)</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	66,227.11
2XX Personal Services - Employee Benefits	11,504.58
6XX Supplies and Materials	3,303.26
<b>21XX Support Services - Students</b>	
5XX Other Purchased Services	13.90
<b>221X Improvement of Instruction Services</b>	
5XX Other Purchased Services	863.15
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>	
940 Indirect Costs	4,311.00
<b>215 Subtotal</b>	86,223.00
<b>219 HS Indian Ed for All OTO</b>	
<b>365 Indian Education for All - OTO &amp; Ongoing</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	2,323.68









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

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2014 Value
			<b>242 Subtotal</b>	4,614.77
<b>243 Br.</b>	<b>Alternative Student Assistance</b>			
	<b>1XX Regular Education Programs - Elementary/Secondary</b>			
	<b>21XX Support Services - Students</b>			
			6XX Supplies and Materials	67.57
<b>244 MHSA ALL STATE/AA</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>			
	<b>1XXX Instruction</b>			
			5XX Other Purchased Services	920.00
<b>245 ABE - TANF</b>				
	<b>470 Federal Miscellaneous Grants from other State Agencies</b>			
	<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	8,333.00
			2XX Personal Services - Employee Benefits	1,422.25
			5XX Other Purchased Services	754.89
			6XX Supplies and Materials	5,406.36
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			940 Indirect Costs	796.00
			<b>245 Subtotal</b>	16,712.50
<b>246 Title III Part A English Language Acquisition</b>				
	<b>432 Title III, Part A, English Language Acquisition &amp; Language Enhancement</b>			
	<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	3,598.45
			2XX Personal Services - Employee Benefits	4,598.68
			3XX Purchased Professional and Technical Services	100.00
			5XX Other Purchased Services	2,221.43
	<b>221X Improvement of Instruction Services</b>			
			1XX Personal Services - Salaries	3,583.64
			2XX Personal Services - Employee Benefits	1,143.80
			<b>246 Subtotal</b>	15,246.00
<b>248 A2X Credit Recovery</b>				
	<b>329 State Miscellaneous Grants</b>			
	<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	56,277.27
			2XX Personal Services - Employee Benefits	8,876.44
			3XX Purchased Professional and Technical Services	75.00
			5XX Other Purchased Services	1,675.70
			<b>248 Subtotal</b>	66,904.41
<b>249 District V Music Festival</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>			







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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						613,710.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						670,073.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						718,772.45	(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	20,585.99	(4b)		-20,585.99	
						-20,585.99	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						544,425.93	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
215 Adult Basic Ed - Federal	86,223.00	86,223.00	0.00
219 HS Indian Ed for All OTO	0.00	10,449.77	-10,449.77
220 PSAT Testing	6,107.50	4,696.68	1,410.82
222 Vending Partnership	4,916.50	500.50	4,416.00
223 Vo Ed All Career & Tech Ed Programs	31,171.00	31,171.00	0.00
224 Bozeman Schools Foundation Grant	28,888.13	40,044.83	-11,156.70
225 HS Federal Indirect Costs	15,605.58	0.00	15,605.58
231 EL/Civics	13,044.00	13,044.00	0.00
233 Tobacco Free - State	73,542.00	73,542.00	0.00
235 Graduation Matters MT Challenge Fund	636.99	636.99	0.00
236 11-12-13 Tobacco Free - State	0.00	501.33	-501.33
237 MTN School Wellness Minigrant	452.90	452.90	0.00
238 Vo Ed Carl Perkins Basic Grant	92,043.00	92,043.00	0.00
239 Student Assistance Program	5,500.00	2,012.87	3,487.13
242 Homeless Student Assistance	10,637.35	4,614.77	6,022.58
243 Br. Alternative Student Assistance	1,100.00	67.57	1,032.43
244 MHSA ALL STATE/AA	920.00	920.00	0.00
245 ABE - TANF	16,712.50	16,712.50	0.00
246 Title III Part A English Language Acquisition	15,246.00	15,246.00	0.00
248 A2X Credit Recovery	64,000.00	66,904.41	-2,904.41
249 District V Music Festival	8,068.00	8,068.00	0.00
251 MT Wildlife Legacy	0.00	2,313.36	-2,313.36



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

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
252 Quality Schools Planning Grant	17,595.04	17,595.04	0.00
253 Adv. Placement	96,651.00	95,626.58	1,024.42
254 Asthma Ed Group Mini-Grant	1,642.29	1,642.29	0.00
255 Quality Schools Lighting Grant	9,762.88	9,762.88	0.00
257 Behavior Foundations	0.00	589.95	-589.95
258 CSPD IV PRICKLY PEAR COOP	20,000.00	3,514.00	16,486.00
270 BHS Student Assistance Fund	0.00	180.00	-180.00
271 Marching Band Uniforms	0.00	70,622.07	-70,622.07
272 Instructional Coaching Donation	538.19	4.16	534.03
299 Adult Basic Ed - State	49,070.00	49,070.00	0.00
<b>Total</b>	<b>670,073.85</b>	<b>718,772.45</b>	<b>-48,698.60</b>



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**\*\* 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	2013 Value	2014 Value
1110 District Tax Levy	170,799.71	230,222.67
1190 Penalties and Interest on Taxes	703.76	471.01
1340 Fees for Adult Education	41,139.59	41,237.63
1510 Interest Earnings	866.49	953.87
1900 Other Revenue from Local Sources	957.00	350.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>214,466.55</b>	<b>273,235.18</b>

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

PRC Program Function Object	2013 Value	2014 Value
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	35,904.62	31,468.92
2XX Personal Services - Employee Benefits	454.00	526.52
5XX Other Purchased Services	278.19	350.06
6XX Supplies and Materials	1,702.15	7,599.77
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	2,294.50	2,957.50
3XX Purchased Professional and Technical Services	1,166.20	2,232.64
5XX Other Purchased Services	6,953.39	7,100.95
6XX Supplies and Materials	2,087.94	3,479.19
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	16.02	21.56
5XX Other Purchased Services	105.45	213.75
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	135,051.50	148,197.11
2XX Personal Services - Employee Benefits	13,981.04	17,753.87
3XX Purchased Professional and Technical Services	199.75	0.00
5XX Other Purchased Services	4,309.30	4,114.54
6XX Supplies and Materials	1,454.91	4,661.12
8XX Other Expenditures	50.00	154.85
<b>25XX Support Services - Business</b>		
3XX Purchased Professional and Technical Services	2,217.16	1,104.47
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>208,226.12</b>	<b>231,936.82</b>



# Trustees' Financial Summary

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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						145,237.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						273,235.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						231,936.82	(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)						186,536.02	(5)



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

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

PRC Revenue	2013 Value	2014 Value
1311 Driver's Education Fees	96,295.00	98,940.00
1510 Interest Earnings	773.98	736.21
3260 State Driver's Education Reimbursement	38,448.66	41,140.35
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>135,517.64</b>	<b>140,816.56</b>

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

PRC Program Function Object	2013 Value	2014 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	76,323.12	75,376.32
2XX Personal Services - Employee Benefits	514.83	513.98
4XX Purchased Property Services	10,293.59	9,452.71
5XX Other Purchased Services	8,198.50	5,642.73
6XX Supplies and Materials	5,758.17	7,162.68
8XX Other Expenditures	0.00	22.00
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	20,070.23	21,503.60
2XX Personal Services - Employee Benefits	3,408.80	3,993.03
5XX Other Purchased Services	969.41	1,027.23
6XX Supplies and Materials	81.99	59.98
8XX Other Expenditures	344.69	320.49
<b>25XX Support Services - Business</b>		
3XX Purchased Professional and Technical Services	1,785.69	1,850.28
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>127,749.02</b>	<b>126,925.03</b>



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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance						196,928.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						140,816.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						126,925.03	(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)						210,820.15	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

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

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	371.57	491.23
5300 Operating Transfers from Other Funds	76,000.00	52,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>76,371.57</b>	<b>52,491.23</b>

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

PRC Program Function Object	2013 Value	2014 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	2,695.36	6,294.82
<b>22XX Educational Media Services</b>		
1XX Personal Services - Salaries	0.00	813.63
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	0.00	2,574.43
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	0.00	326.62
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	39,093.19	7,943.56
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	4,746.80	32,999.94
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	506.17	2,823.35
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	1,291.69	0.00
<b>610 Adult Continuing Education Programs</b>		
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	0.00	1,469.75
<b>650 Adult Basic Education/GED Programs</b>		
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	0.00	244.96
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
1XX Personal Services - Salaries	8,014.66	11,876.31
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>56,347.87</b>	<b>67,367.37</b>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						155,341.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						52,491.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						67,367.37	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						140,465.57	(5)



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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	2013 Value	2014 Value
1110 District Tax Levy	201,094.50	199,009.91
1190 Penalties and Interest on Taxes	829.35	493.97
1510 Interest Earnings	2,928.93	2,269.20
1900 Other Revenue from Local Sources	17.31	0.00
3281 State Technology Aid	13,167.92	26,822.62
3445 State Combined Fund School Block Grant	86,472.08	86,472.08
3447 SB372 Combined Block Grant Reimbursement	32,035.61	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>336,545.70</b>	<b>315,067.78</b>

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

PRC Program Function Object	2013 Value	2014 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
3XX Purchased Professional and Technical Services	10,965.75	34,499.84
6XX Supplies and Materials	247,024.63	358,582.44
<b>21XX Support Services - Students</b>		
6XX Supplies and Materials	0.00	514.00
7XX Property and Equipment Acquisition	0.00	34,976.51
<b>221X Improvement of Instruction Services</b>		
1XX Personal Services - Salaries	4,629.94	5,553.93
2XX Personal Services - Employee Benefits	32.22	40.60
3XX Purchased Professional and Technical Services	0.00	2,607.75
<b>222X Educational Media Services</b>		
6XX Supplies and Materials	4,979.44	7,200.00
<b>23XX Support Services - General Administration</b>		
6XX Supplies and Materials	0.00	854.99
<b>24XX Support Services - School Administration</b>		
6XX Supplies and Materials	4,657.56	0.00
<b>25XX Support Services - Business</b>		
3XX Purchased Professional and Technical Services	0.00	8,490.00
5XX Other Purchased Services	1,495.00	0.00
6XX Supplies and Materials	1,419.78	8,964.04
<b>26XX Operation and Maintenance of Plant Services</b>		
6XX Supplies and Materials	0.00	827.50
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials	0.00	12,417.84



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

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

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

275,204.32

475,529.44

### Schedule Of Changes Worksheet

Beginning Fund Balance						680,741.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						315,067.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						475,529.44	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
							0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						520,279.95	(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	2013 Value	2014 Value
1110 District Tax Levy	3,003,073.94	2,980,167.74
1190 Penalties and Interest on Taxes	13,258.52	11,102.43
1510 Interest Earnings	4,366.08	4,703.75
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,020,698.54	2,995,973.92

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	1,730,000.00	1,800,000.00
850 Interest on Debt	1,281,183.78	1,214,146.28
860 Agent Fees/Issuance Costs	900.00	900.72
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	3,012,083.78	3,015,047.00

### Schedule Of Changes Worksheet

Beginning Fund Balance		34,068.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,995,973.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		3,015,047.00	(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)		14,995.83	(5)



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## 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	2013 Value	2014 Value
1110 District Tax Levy	1,501,465.34	1,488,612.69
1190 Penalties and Interest on Taxes	5,272.49	2,665.66
1510 Interest Earnings	11,279.33	7,280.49
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,518,017.16</b>	<b>1,498,558.84</b>

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

PRC Program Function Object	2013 Value	2014 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials	229.90	0.00
<b>222X Educational Media Services</b>		
6XX Supplies and Materials	0.00	2,720.00
<b>26XX Operation and Maintenance of Plant Services</b>		
3XX Purchased Professional and Technical Services	4,289.06	19,306.72
4XX Purchased Property Services	131,312.16	198,359.12
5XX Other Purchased Services	0.00	148.00
6XX Supplies and Materials	37,766.35	84,293.54
7XX Property and Equipment Acquisition	30,503.46	0.00
<b>4XXX Facilities Acquisition and Construction Services</b>		
7XX Property and Equipment Acquisition	902,046.30	1,504,309.46
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
7XX Property and Equipment Acquisition	0.00	133,095.42
<b>999 Undistributed</b>		
<b>61XX Operating Transfers to Other Funds</b>		
910 Operating Transfers to Other Funds	0.00	1,000,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>1,106,147.23</b>	<b>2,942,232.26</b>



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

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						3,466,617.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,498,558.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,942,232.26	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,022,944.30	(5)



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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	2013 Value	2014 Value
1510 Interest Earnings	0.00	0.10
1520 Dividends on Investments	0.00	7,446.11
1530 Net Increase (Decrease) in the Fair Value of Investments	40,096.25	67,135.82
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	40,096.25	74,582.03

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

PRC Program Function Object	2013 Value	2014 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	567,641.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	74,582.03	(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)	642,223.55	(5)



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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	2013 Value	2014 Value
1510 Interest Earnings	1,893.20	3,576.01
1900 Other Revenue from Local Sources	23,149.51	3,000.00
3250 Montana Digital Academy	11,003.76	25,543.90
3290 State - Other State Grants	32,834.14	0.00
5300 Operating Transfers from Other Funds	0.00	1,128,395.93
5700 Resources Transferred from Other School Districts or Cooperatives	188,152.92	906,688.81
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>257,033.53</b>	<b>2,067,204.65</b>

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

PRC Program Function Object	2013 Value	2014 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	1,500.00	3,000.00
2XX Personal Services - Employee Benefits	241.19	0.00
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	30,208.35	0.00
2XX Personal Services - Employee Benefits	4,715.14	0.00
3XX Purchased Professional and Technical Services	151,015.87	136,800.00
4XX Purchased Property Services	250.00	0.00
5XX Other Purchased Services	4,997.28	0.00
6XX Supplies and Materials	2,315.41	0.00
8XX Other Expenditures	931.72	0.00
<b>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	0.00	4,200.00
<b>325 Montana Digital Academy</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	8,874.00	20,599.93
2XX Personal Services - Employee Benefits	1,382.33	4,119.97
8XX Other Expenditures	0.00	824.00
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	747.43	0.00
<b>329 State Miscellaneous Grants</b>		
<b>21XX Support Services - Students</b>		
6XX Supplies and Materials	6,420.14	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>213,598.86</b>	<b>169,543.90</b>



# Trustees' Financial Summary

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance						365,545.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,067,204.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						169,543.90	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,263,206.72	(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	2013 Value	2014 Value
1510 Interest Earnings	276.71	293.07
1700 Student Extracurricular Activity Receipts	966,564.70	850,203.21
1900 Other Revenue from Local Sources	18,643.00	14,626.25
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>985,484.41</b>	<b>865,122.53</b>

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

PRC Program Function Object	2013 Value	2014 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	954,849.67	767,979.79
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>954,849.67</b>	<b>767,979.79</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	195,190.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	865,122.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	767,979.79	(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)	292,332.86	(5)



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**\*\* 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	2013 Value	2014 Value
1510 Interest Earnings	150.73	77.08
1920 Contributions/Donations from Private Sources	1,600.00	2,500.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,750.73</b>	<b>2,577.08</b>

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

PRC Program Function Object	2013 Value	2014 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
4XX Purchased Property Services	0.00	1,136.00
5XX Other Purchased Services	0.00	342.70
870 Student Scholarships	0.00	1,000.00
8XX Other Expenditures	16,601.56	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>16,601.56</b>	<b>2,478.70</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance	34,972.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,577.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,478.70	(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)	35,070.91	(5)



# Trustees' Financial Summary

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

## Detail Expenditure

Fund	Account	Description	2013 Value	2014 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	416,720.42	485,821.76
XX	39X 1XXX 112	Certified Teacher Staff Salaries	681,325.26	665,382.84
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	6,177,961.02	6,506,068.16
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	80,553.87	76,940.65
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,316.12	1,746.87
XX	XXX 26XX 41X	Energy Utility Services	416,543.62	409,156.87
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	72,718.85	112,275.39
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	903,629.68	1,398,115.52
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	5,272.40	5,197.60
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	1,220.00	8,380.00



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

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	291,193.76
b. Related Services Block Grant Entitlement	97,051.68
c. Total Entitlements Subject to Reversion	388,245.44

### 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)]	516,366.43
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	1,202,353.28
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 Inflows (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 FY2016 Maximum Budget: 100%**



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

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	771,670.45	0.00	0.00	0.00	0.00
280	1XXX	2XX	116,828.78	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	3,441.88	0.00	0.00	0.00	0.00
280	1XXX	6XX	2,296.08	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	175,359.64	0.00	0.00	0.00	0.00
280	21XX	2XX	11,748.92	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	112,774.09	0.00	0.00	0.00	0.00
280	24XX	2XX	8,233.44	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
<b>Totals</b>			1,202,353.28	0.00	0.00	0.00	0.00

1,202,353.28

*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. ARM 10.16.3136*

\* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY14 in TEAMS.



# Trustees' Financial Summary

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

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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjustments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	4,023,991.08	0.00	1,112,046.22	1,256.00	5,134,781.30
Land Improvements	3,177,172.44	0.00	0.00	0.00	3,177,172.44
Buildings	44,570,834.48	0.00	1,549,918.35	456,940.00	45,663,812.83
Machinery and Equipment	2,705,564.58	0.00	259,176.32	91,542.11	2,873,198.79
Construction in Progress	1,319,108.56	0.00	1,111,333.66	1,130,275.11	1,300,167.11
Totals at Historical Cost	55,796,671.14	0.00	4,032,474.55	1,680,013.22	58,149,132.47
Less Accumulated Depreciation For:					
Improvement Accum	917,687.71	0.00	158,858.60	0.00	1,076,546.31
Building Accum	8,290,167.26	0.00	1,312,126.55	456,940.00	9,145,353.81
Machinery and Equipment Accum	2,069,695.16	0.00	135,554.86	91,542.11	2,113,707.91
Total Accumulated Depreciation	11,277,550.13	0.00	1,606,540.01	548,482.11	12,335,608.03
Governmental Activities, Capital Assets, net	44,519,121.01	0.00	2,425,934.54	1,131,531.11	45,813,524.44

\* 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.

<b>Depreciation by Function for FY2014</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	39,193.81	0.00	0.00
Support Services Staff (22XX)	7,641.65	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)	41,624.19	0.00	0.00
Transportation (27XX)	637.25	0.00	0.00
Food Service (31XX)	32,467.83	0.00	0.00
Extracurricular (34XX, 35XX)	5,781.92	0.00	0.00
Unallocated	1,470,985.15	0.00	0.00
Total Depreciation for FY2014	1,606,540.01	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

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

## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2013)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2014) [a + b - c - d]	Current Portion Due FY2015	Long-Term Portion Due FY2016-
<b>Governmental Activities*</b>							
Bonds							
03/09/2006	10,840,000.00	0.00	645,000.00	0.00	10,195,000.00	675,000.00	9,520,000.00
06/27/2007	11,420,000.00	0.00	680,000.00	0.00	10,740,000.00	705,000.00	10,035,000.00
02/07/2008	8,020,000.00	0.00	475,000.00	0.00	7,545,000.00	495,000.00	7,050,000.00
Compensated Absences	1,395,603.67	239,821.03	123,001.97	0.00	1,512,422.73	0.00	1,512,422.73
Other	7,577.76	0.00	3,788.88	0.00	3,788.88	0.00	3,788.88
Total Governmental Activity							
Long-Term Liabilities	31,683,181.43	239,821.03	1,926,790.85	0.00	29,996,211.61	1,875,000.00	28,121,211.61

\* 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.